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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**Post-Effective Amendment No. 1 to Form S-8  
Registration Statement No. 333-235296**

**Post-Effective Amendment No. 1 to Form S-8  
Registration Statement No. 333-199759**

**Post-Effective Amendment No. 2 to Form S-8  
Registration Statement No. 333-106584**

**Post-Effective Amendment No. 2 to Form S-8  
Registration Statement No. 333-174788**

**Post-Effective Amendment No. 2 to Form S-8  
Registration Statement No. 333-55773**

**Post-Effective Amendment No. 2 to Form S-8  
Registration Statement No. 333-145928**

**Post-Effective Amendment No. 2 to Form S-8  
Registration Statement No. 333-103344**

***UNDER  
THE SECURITIES ACT OF 1933***

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**Aon plc**

(Exact name of registrant as specified in its charter)

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**Ireland**  
(State or other jurisdiction of  
incorporation or organization)

**122 Leadenhall Street, London, England**  
(Address of Principal Executive Offices)

**Applied for**  
(I.R.S. Employer  
Identification No.)

**EC3V 4AN**  
(Zip Code)

**Aon plc 2011 Incentive Plan  
Aon Deferred Compensation Plan  
Aon plc Global Share Purchase Plan  
Aon Stock Award Plan  
Aon Stock Incentive Plan  
(Full titles of the plan)**

**Darren Zeidel**  
**Executive Vice President, General Counsel and Company Secretary**

**Aon plc**  
**200 East Randolph Street**  
**Chicago, Illinois 60601**  
(Name and address of agent for service)

**(312) 381-1000**  
(Telephone number, including area code, of agent for service)

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act:

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

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## EXPLANATORY NOTE

This Post-Effective Amendment is being filed pursuant to Rule 414 of the Securities Act of 1933, as amended (the “Securities Act”), by Aon plc, an Irish public limited company (“Aon Ireland”), as the successor issuer to Aon plc, a company incorporated under the laws of England and Wales (“Aon UK”), in connection with the Reorganization (as defined below).

On April 1, 2020, Aon Ireland and Aon UK completed a scheme of arrangement under English law pursuant to which Aon UK became a wholly owned subsidiary of Aon Ireland for the purpose of changing the place of incorporation of the parent company of the Aon group of companies from the United Kingdom to Ireland (the “Reorganization”). In connection with the Reorganization: (i) the Class A ordinary shares of Aon UK (“Aon UK Shares”) were cancelled and the holders thereof received, on a one-for-one basis, Class A ordinary shares of Aon Ireland (“Aon Ireland Shares”); (ii) each outstanding equity award relating to Aon UK Shares, and any other right to purchase, receive or receive benefits or amounts based on Aon UK Shares, was converted into an equity award relating to Aon Ireland Shares, or a right to purchase, receive or receive benefits or amounts based Aon Ireland Shares, as applicable, on a one-for-one basis; and (iii) Aon Ireland Shares will now be issuable in lieu of Aon UK Shares under the Employment Agreement between Aon Corporation and Gregory C. Case, dated April 4, 2005, as subsequently amended and restated.

This Post-Effective Amendment pertains to the adoption by Aon Ireland of each of the following Registration Statements on Form S-8 (collectively, the “Registration Statements”): (i) Registration No. 333-235296; (ii) Registration No. 333-199759; (iii) Registration No. 333-106584; (iv) Registration No. 333-174788; (v) Registration No. 333-55773; (vi) Registration No. 333-145928; and (vii) Registration No. 333-103344. Aon Ireland hereby expressly adopts each Registration Statement as its own registration statement for all purposes of the Securities Act and the Securities Exchange Act of 1934, as amended (the “Exchange Act”). This Post-Effective Amendment constitutes Post-Effective Amendment No. 1 to Registration Statement Nos. 333-235296 and 333-199759, and Post-Effective Amendment No. 2 to Registration Statement Nos. 333-106584, 333-174788, 333-55773, 333-145928 and 333-103344. The securities registered under these Registration Statements may include newly issued securities.

## PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

### Item 3. Incorporation of Documents by Reference.

The following documents filed by Aon UK, or Aon Ireland as successor issuer, with the Securities and Exchange Commission (the “Commission”) pursuant to the Exchange Act are hereby incorporated by reference in this Registration Statement:

- [Annual Report](#) on Form 10-K for the year ended December 31, 2019 filed with the Commission on February 14, 2020 (except for Item 8 therein to the extent superseded by the [Current Report](#) on Form 8-K filed with the Commission on April 1, 2020);
- Current Reports on Form 8-K (excluding any information furnished under Items 2.02 or 7.01 thereof) filed with the Commission on [February 4, 2020](#), [February 24, 2020](#), [February 27, 2020](#), [March 10, 2020](#) and [April 1, 2020](#); and
- the description of the Aon Ireland Shares contained in [Exhibit 4.7](#) to the [Current Report](#) on Form 8-K filed with the Commission on April 1, 2020, including any amendment or report filed for the purpose of updating such description.

Each document filed by Aon Ireland with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act (other than information furnished pursuant to Items 2.02 and Item 7.01 of Form 8-K and any exhibits that are related to such items) subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment hereto which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such document (such documents, together with the documents enumerated above, the “Incorporated Documents”).

Any statement contained in an Incorporated Document shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed Incorporated Document modifies or supersedes such earlier statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

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**Item 6. Indemnification of Directors and Officers.**

Subject to exceptions, the Companies Act 2014 of Ireland, as amended, (the “Irish Companies Act”) does not permit a company to exempt a director or certain officers from, or indemnify a director against, liability in connection with any negligence, default, breach of duty or breach of trust by a director in relation to the company.

The exceptions allow a company to: (a) purchase and maintain directors and officers insurance against any liability attaching in connection with any negligence, default, breach of duty or breach of trust owed to the company; and (b) indemnify a director or such other officer against any liability incurred in defending proceedings, whether civil or criminal, (i) in which judgment is given in his or her favor or in which he or she is acquitted or (ii) in respect of which an Irish court grants him or her relief from any such liability on the grounds that he or she acted honestly and reasonably and that, having regard to all the circumstances of the case, he or she ought fairly to be excused for the wrong concerned.

The memorandum and articles of association of Aon Ireland (the “Aon Ireland Constitution”) includes a provision which, subject to the provisions of the Irish Companies Act as aforesaid, entitles every present and former director and other officer of Aon Ireland to be indemnified out of the assets of Aon Ireland (other than any person (whether an officer or not) engaged by Aon Ireland as auditor) against any loss or liability incurred by him or her for negligence, default, breach of duty or breach of trust in relation to the affairs of Aon Ireland or otherwise incurred by him or her in the execution and discharge of his or her duties to the Company.

Under the Irish Companies Act, Aon Ireland may purchase and maintain directors’ and officers’ liability insurance, at the expense of Aon Ireland, for the benefit any of its present and former directors and other officers.

In addition to the provisions of the Aon Ireland Constitution, it is common for a public limited company to enter into a separate deed of indemnity with a director or officer which essentially indemnifies the director or officer against claims brought by third parties to the fullest extent permitted under Irish law. Aon Ireland has entered and will enter into such deeds of indemnity with its directors and officers.

***Limitation on Director Liability***

Subject to exceptions, as described above, the Irish Companies Act does not permit a company to exempt any director or certain officers from any liability arising from negligence, default, breach of duty or breach of trust against the company. One of the exceptions is that an Irish company is permitted to purchase and maintain directors’ and officers’ liability insurance, at the expense of the company, for the benefit of any of its present and former directors and other officers, including insurance against liability arising from the aforementioned matters.

Separately, in proceedings where negligence, default, breach of duty or breach of trust against a director has or may be established (or in anticipation of any such proceedings), an Irish court has the power to grant a director or other officer relief from liability on the grounds that he or she acted honestly and reasonably and that, having regard to all the circumstances of the case, he or she ought fairly to be excused for the wrong concerned.

We have purchased directors’ and officers’ liability insurance which would indemnify our directors and officers against damages arising out of certain kinds of claims which might be made against them based on their negligent acts or omissions while acting in their capacity as such.

**Item 8. Exhibits.**

<u>Number</u>	<u>Description</u>
4.1	Memorandum and Articles of Association of Aon Ireland (incorporated by reference to <a href="#">Exhibit 3.1</a> to the Current Report on Form 8-K filed with the Commission on April 1, 2020)
4.3	Deed of Assumption of Aon Ireland, dated April 1, 2020, of Aon Ireland (incorporated by reference to <a href="#">Exhibit 10.1</a> to the Current Report on Form 8-K filed with the Commission on April 1, 2020)
4.4	Master Amendment to the Remaining Plans, dated April 1, 2020, of Aon Corporation (incorporated by reference to <a href="#">Exhibit 10.3</a> to the Current Report on Form 8-K filed with the Commission on April 1, 2020)
5.1*	<a href="#">Opinion of Matheson</a>
23.1*	<a href="#">Consent of Matheson (included in Exhibit 5.1)</a>
23.2*	<a href="#">Consent of Ernst &amp; Young LLP</a>
24.1*	<a href="#">Powers of Attorney</a>

- 99.1 [Aon plc 2011 Incentive Plan, as amended and restated effective March 29, 2019 \(incorporated by reference to Appendix B to the definitive proxy statement for the 2019 annual general meeting of shareholders filed with the Commission on April 26, 2019\)](#)
- 99.2 [Aon Deferred Compensation Plan, as amended and restated January 1, 2008 \(incorporated by reference to Exhibit 4.2 to the Post-Effective Amendment No. 1 to Form S-8 Registration No. 333-106584 filed with the Commission on April 2, 2012\)](#)
- 99.3 [Aon plc Global Share Purchase Plan \(incorporated by reference to Appendix B to the definitive proxy statement for the 2013 annual meeting of stockholders filed with the Commission on April 1, 2013\)](#)
- 99.4 [Aon Stock Award Plan, as amended and restated effective through February 2000 \(incorporated by reference to Exhibit 10\(a\) to the Quarterly Report on Form 10-Q filed with the Commission for the quarter ended June 30, 2000\)](#)
- 99.5 [First Amendment to the Aon Stock Award Plan \(as amended and restated through 2000\) \(incorporated by reference to Exhibit 10\(as\) to the Annual Report on Form 10-Q filed with the Commission for the year ended December 31, 2006\).](#)
- 99.6 [Aon Stock Incentive Plan, as amended and restated \(incorporated by reference to Exhibit 10.2 to the Current Report on Form 8-K filed with the Commission on May 24, 2006\).](#)

\* Filed herewith.

## Item 9. Undertakings

(a) The undersigned registrant hereby undertakes:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:
  - i. To include any prospectus required by Section 10(a)(3) of the Securities Act;
  - ii. To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement; notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement;
  - iii. To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

*provided however*, that Paragraphs (a)(1)(i) and (a)(1)(ii) of this section do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Exchange Act that are incorporated by reference in the registration statement.
2. That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
3. To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

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(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Chicago, State of Illinois, on April 1, 2020.

### AON PLC

By: /s/ Christa Davies

Name: Christa Davies

Title: Executive Vice President and Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>*</u> Gregory C. Case	Chief Executive Officer and Director (Principal Executive Officer)	April 1, 2020
<u>*</u> Lester B. Knight	Non-Executive Chairman and Director	April 1, 2020
<u>*</u> Jin-Yong Cai	Director	April 1, 2020
<u>*</u> Jeffrey C. Campbell	Director	April 1, 2020
<u>*</u> Fulvio Conti	Director	April 1, 2020
<u>*</u> Cheryl A. Francis	Director	April 1, 2020
<u>*</u> J. Michael Losh	Director	April 1, 2020
<u>*</u> Richard B. Myers	Director	April 1, 2020
<u>*</u> Richard C. Notebaert	Director	April 1, 2020
<u>*</u> Gloria Santona	Director	April 1, 2020
<u>*</u> Carolyn Y. Woo	Director	April 1, 2020
<u>/s/ Christa Davies</u> Christa Davies	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	April 1, 2020
<u>/s/ Michael Neller</u> Michael Neller	Global Controller (Principal Accounting Officer)	April 1, 2020
*By: <u>/s/ Christa Davies</u> Christa Davies <i>Attorney-in-Fact</i>		April 1, 2020

Solicitors  
 70 Sir John Rogerson's Quay  
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 DX 2 Dublin



Aon plc  
 Metropolitan Building  
 James Joyce Street  
 Dublin 1  
 Ireland

Our Ref  
 FBO/659500.5

Your Ref

1 April 2020

Dear Sirs

### Registration Statements on Form S-8 of Aon plc

We are acting as Irish counsel to Aon plc, a public limited company incorporated under the laws of Ireland (company number 604607) (the “**Company**”), in connection with the filing by the Company, on the date hereof, of post-effective amendments to the Company’s registration statements on Form S-8 pursuant to the U.S. Securities Act of 1933, as amended (the “**Securities Act**”) (the “**Registration Statements**”), to which this Opinion is an exhibit, with the U.S. Securities and Exchange Commission (the “**Commission**”), pursuant to which the Company will register, under the Securities Act, class A ordinary shares in the capital of the Company (“**A Ordinary Shares**”) that may become issuable pursuant to the plans listed in Part A of Schedule 1 to this Opinion (the “**Plans**”), as assumed, amended and restated effective April 1, 2020.

In connection with this Opinion, we have reviewed:

1. the Plans;
2. the assumption and amendments agreements listed in Part B of Schedule 1;
3. copies of such corporate records of the Company as we have deemed necessary as a basis for the opinions expressed below; and
4. searches carried out by independent law researchers on our behalf against the Company on March 31, 2020 in (i) the Index of Petitions and Winding-up Notices maintained at the Central Office of the High Court of Ireland, (ii) the Judgments’ Office of the Central Office of the High Court of Ireland and (iii) the Companies Registration Office.

Managing Partner: Michael Jackson - Chairman: Tim Scanlon - Partners: Brian Buggy, Helen Kelly, Sharon Daly, Ruth Hunter, Tony O’Grady, Paraic Madigan, Tara Doyle, Anne-Marie Bohan, Patrick Spicer, Turlough Galvin, Patrick Molloy, George Brady, Robert O’Shea, Joseph Beashel, Deirdre-Anni Barr, Dualta Counihan, Deirdre Dunne, Fergus Bolster, Christian Donagh, Bryan Dunne, Shane Hogan, Peter O’Brien, Thomas Hayes, Nicola Dunleavy, Julie Murphy-O’Connor, Mark O’Sullivan, Brian Doran, John Gill, Joe Duffy, Pat English, Shay Lydon, Aidan Fahy, Niamh Counihan, Gerry Thornton, Liam Collins, Darren Maher, Michael Byrne, Phillip Lovegrove, Rebecca Ryan, Catherine O’Meara, Elizabeth Grace, Deirdre Cummins, Alan Keating, Peter McKeever, Alma Campion, Brendan Colgan, Garret Farrelly, Michael Finn, Rhona Henry, April McClements, Gráinne Dever, Oisín McClenaghan, Rory McPhillips, Niall Pelly, Michelle Ridge, Sally-Anne Stone, Matthew Broadstock, Emma Doherty, Leonie Dunne, Stuart Kennedy, Brian McCloskey, Madeline McDonnell, Claire McLoughlin, Barry O’Connor, Donal O’Donovan, Karen Reynolds, Kevin Smith, Ciaran Healy, Chris Bollard, Deirdre Kilroy, Michael Hastings, Maria Kennedy, Barry McGettrick, Kate McKenna, Donal O’Byrne, David O’Mahony, Russell Rochford, Gráinne Callanan, Geraldine Carr, Brian Doochan, Richard Kelly, Niamh Maher, Yvonne McWeeney, Mairéad Ní Ghabháin, Padraic Roche, Vahan Tchaklian, Kieran Trant.  
 - Tax Principals: Greg Lockhart, John Kelly, Catherine Galvin. - Tax Department Chair: John Ryan. - Of Counsel: Chris Quinn, Liam Quirke.

Dublin Cork London New York Palo Alto San Francisco

[www.matheson.com](http://www.matheson.com)



Based on the foregoing, and subject to the further assumptions, qualifications and limitations set out in this Opinion, we are of the opinion that the A Ordinary Shares, when issued pursuant to the terms of the Plans (including any applicable and duly authorised award agreement under the Plans), subject to receipt by the Company of the full consideration payable therefor, will be validly issued, fully paid and non-assessable (“**non-assessable**” is a phrase which has no defined meaning under Irish law, but, for the purposes of this Opinion, shall mean the registered holders of such A Ordinary Shares are not subject to calls for additional payments on such shares).

For the purposes of this Opinion, we have assumed: (i) the truth and accuracy of the contents of all documents and searches reviewed as to factual matters, but have made no independent investigation regarding such factual matters; (ii) all signatures, initials, seals and stamps contained in, or on, all documents submitted to us are genuine; (iii) all documents submitted to us as originals are authentic and complete and that all documents submitted to us as copies (including without limitation any document submitted to us as a pdf (or any other format) attachment to an email) are complete and conform to the originals of such documents, and the originals of such documents are authentic and complete; (iv) at the time of the allotment and issue of any A Ordinary Shares pursuant to the terms of the Plans, the Company will have a sufficient number of authorised but unissued A Ordinary Shares in its share capital (being at least equal to the number of A Ordinary Shares to be allotted and issued); (v) at the time of the allotment and issue of any A Ordinary Shares (or the grant of any right to subscribe for, or convert any security into, A Ordinary Shares (a “**convertible right**”)) pursuant to the terms of the Plans, to the extent required, (A) the directors of the Company will, in accordance with section 1021 of the Companies Act 2014 of Ireland (the “**Companies Act**”), have been generally and unconditionally authorised by the shareholders of the Company to allot a sufficient number of “relevant securities” (within the meaning of that section) (being at least equal to the number of A Ordinary Shares the subject of such allotment and issuance or grant of a convertible right) and (B) the directors of the Company will, in accordance with section 1023 of the Companies Act, have been empowered by the shareholders of the Company to allot and issue such A Ordinary Shares or grant convertible rights as if section 1022(1) did not apply to such allotment and issuance or grant; (vi) where treasury shares are being re-issued, the maximum and minimum prices of re-issue shall have been determined in advance at a general meeting of the Company (or by written resolution passed in lieu thereof) in accordance with the requirements of section 1078 of the Companies Act; (vii) the full consideration for all A Ordinary Shares to be allotted and issued pursuant to the Plans will have been received by the Company prior to the issuance of such A Ordinary Shares; (viii) no A Ordinary Shares will be allotted and issued pursuant to the Plans for less than their nominal value; (ix) no A Ordinary Shares will be allotted and issued pursuant to the Plans for consideration other than cash; (x) no A Ordinary Shares will be allotted and issued other than pursuant to a resolution of the board of directors of the Company or a duly authorised committee thereof; and (xi) the Company shall not give any financial assistance, as contemplated by sections 82 and 1043 of the Companies Act for the purpose of any acquisition of any A Ordinary Shares pursuant to the Plans, save as permitted by, or pursuant to an exemption to, the said sections 82 and 1043.

This Opinion is based upon, and limited to, the laws of Ireland as is in effect on the date hereof and is based on legislation published and cases fully reported before that date and our knowledge of the facts relevant to the opinions contained herein. We have assumed without enquiry that there is nothing in the laws of any jurisdiction other than Ireland which would, or might, affect our opinion as stated herein. We have made no investigations of, and we express no opinion on, the laws of any jurisdiction other than Ireland or the effect thereof. This Opinion is expressed as of the date hereof and we assume no obligation to update this Opinion.

This Opinion is furnished to you and the persons entitled to rely upon it pursuant to the applicable provisions of the Securities Act strictly for use in connection with the Registration Statements and may not be relied upon by any other person without our prior written consent. This Opinion is confined strictly to the matters expressly stated herein and is not be read as extending by implication or otherwise to any other matter.

We hereby consent to the filing of this Opinion as Exhibit 5.1 to the Registration Statements and to the reference to Matheson therein. In giving such consent, we do not admit that we are included in the category of persons whose consent is required under section 7 of the Securities Act, or the rules and regulations of the Commission promulgated thereunder.

This Opinion and the opinions given in it are governed by, and construed in accordance with, the laws of Ireland.

Yours faithfully

/s/ Matheson

**MATHESON**

**Schedule 1**

**Part A: The Plans**

1. Aon plc 2011 Incentive Plan, as amended and restated, effective March 29, 2019.
2. Aon Deferred Compensation Plan, as amended and restated, effective November 17, 2016.
3. Aon plc Global Share Purchase Plan, as amended and restated, effective April 2, 2012.
4. Aon Stock Award Plan, as amended and restated, effective through February 2000.
5. Aon Stock Incentive Plan, as amended and restated, Effective April 2, 2012.

**Part B: Assumption and Amendment Agreements**

1. Deed of Assumption of the Company, dated April 1, 2020.
2. Master Amendment of the Remaining Plans, dated April 1, 2020, by and between Aon Corporation, Christa Davis and Gregory Case.



Ernst & Young LLP  
155 N Wacker Drive  
Chicago, IL 60606

#### CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the following Registration Statements of Aon plc:

Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-235296

Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-199759

Post-Effective Amendment No. 2 to Form S-8 Registration Statement No. 333-106584

Post-Effective Amendment No. 2 to Form S-8 Registration Statement No. 333-174788

Post-Effective Amendment No. 2 to Form S-8 Registration Statement No. 333-55773

Post-Effective Amendment No. 2 to Form S-8 Registration Statement No. 333-145928

Post-Effective Amendment No. 2 to Form S-8 Registration Statement No. 333-103344

relating to the scheme of arrangement pursuant to which Aon UK became a wholly owned subsidiary of Aon Ireland for the purpose of changing the place of incorporation of the parent company of the Aon group of companies from the United Kingdom to Ireland (the "Reorganization"), of our reports dated February 14, 2020 (except for Note 19 and Note 21, as to which the date is April 1, 2020), with respect to the consolidated financial statements incorporated by reference in the Current Report on Form 8-K dated April 1, 2020 and our report dated February 14, 2020 on the effectiveness of internal control over financial reporting of Aon plc included in its Annual Report (Form 10-K) for the year ended December 31, 2019, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Chicago, Illinois

April 1, 2020

A member firm of Ernst & Young Global Limited

**POWER OF ATTORNEY**

KNOW ALL PERSONS BY THESE PRESENTS, that the undersigned, being a director or officer of Aon plc, an Irish public limited company (the "Company"), hereby severally constitutes and appoints Christa Davies and Darren Zeidel, and each of them, with full power to act without the other, his or her true and lawful attorneys-in-fact and agents, with full and several power of substitution and resubstitution for the undersigned and in the undersigned's name, place and stead, in any and all capacities, to sign one or more Registration Statements on Form S-8 (the "Registration Statements") under the Securities Act of 1933, as amended (the "Securities Act"), pertaining to Class A Ordinary Shares of the Company that may be offered and sold pursuant to each of the Aon plc 2011 Incentive Plan, the Aon Deferred Compensation Plan, the Aon plc Global Share Purchase Plan, the Aon Stock Award Plan and the Aon Stock Incentive Plan, and any and all amendments and supplements thereto or to the prospectus contained therein (including any and all post-effective amendments), and to file the same, with all exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto such attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite or necessary to be done to the end that such Registration Statements or additional registration statement comply with the Securities Act and the applicable rules and regulations adopted or issued pursuant thereto, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of April 1, 2020.

/s/ Gregory C. Case

Gregory C. Case

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**POWER OF ATTORNEY**

KNOW ALL PERSONS BY THESE PRESENTS, that the undersigned, being a director or officer of Aon plc, an Irish public limited company (the "Company"), hereby severally constitutes and appoints Christa Davies and Darren Zeidel, and each of them, with full power to act without the other, his or her true and lawful attorneys-in-fact and agents, with full and several power of substitution and resubstitution for the undersigned and in the undersigned's name, place and stead, in any and all capacities, to sign one or more Registration Statements on Form S-8 (the "Registration Statements") under the Securities Act of 1933, as amended (the "Securities Act"), pertaining to Class A Ordinary Shares of the Company that may be offered and sold pursuant to each of the Aon plc 2011 Incentive Plan, the Aon Deferred Compensation Plan, the Aon plc Global Share Purchase Plan, the Aon Stock Award Plan and the Aon Stock Incentive Plan, and any and all amendments and supplements thereto or to the prospectus contained therein (including any and all post-effective amendments), and to file the same, with all exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto such attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite or necessary to be done to the end that such Registration Statements or additional registration statement comply with the Securities Act and the applicable rules and regulations adopted or issued pursuant thereto, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of April 1, 2020.

/s/ Lester B. Knight  
\_\_\_\_\_  
Lester B. Knight

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**POWER OF ATTORNEY**

KNOW ALL PERSONS BY THESE PRESENTS, that the undersigned, being a director or officer of Aon plc, an Irish public limited company (the "Company"), hereby severally constitutes and appoints Christa Davies and Darren Zeidel, and each of them, with full power to act without the other, his or her true and lawful attorneys-in-fact and agents, with full and several power of substitution and resubstitution for the undersigned and in the undersigned's name, place and stead, in any and all capacities, to sign one or more Registration Statements on Form S-8 (the "Registration Statements") under the Securities Act of 1933, as amended (the "Securities Act"), pertaining to Class A Ordinary Shares of the Company that may be offered and sold pursuant to each of the Aon plc 2011 Incentive Plan, the Aon Deferred Compensation Plan, the Aon plc Global Share Purchase Plan, the Aon Stock Award Plan and the Aon Stock Incentive Plan, and any and all amendments and supplements thereto or to the prospectus contained therein (including any and all post-effective amendments), and to file the same, with all exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto such attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite or necessary to be done to the end that such Registration Statements or additional registration statement comply with the Securities Act and the applicable rules and regulations adopted or issued pursuant thereto, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of April 1, 2020.

/s/ Jin-Young Cai  
\_\_\_\_\_  
Jin-Young Cai

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**POWER OF ATTORNEY**

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of April 1, 2020.

/s/ Jeffrey C. Campbell  
\_\_\_\_\_  
Jeffrey C. Campbell



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**POWER OF ATTORNEY**

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of April 1, 2020.

/s/ Fulvio Conti  
\_\_\_\_\_  
Fulvio Conti

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**POWER OF ATTORNEY**

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of April 1, 2020.

/s/ Cheryl A. Francis  
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Cheryl A. Francis

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**POWER OF ATTORNEY**

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of April 1, 2020.

/s/ J. Michael Losh

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J. Michael Losh

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**POWER OF ATTORNEY**

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of April 1, 2020.

/s/ Richard B. Myers  
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Richard B. Myers

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**POWER OF ATTORNEY**

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of April 1, 2020.

/s/ Richard C. Notebaert  
\_\_\_\_\_  
Richard C. Notebaert

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**POWER OF ATTORNEY**

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of April 1, 2020.

/s/ Gloria Santona  
\_\_\_\_\_  
Gloria Santona

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**POWER OF ATTORNEY**

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of April 1, 2020.

/s/ Carolyn Y. Woo  
\_\_\_\_\_  
Carolyn Y. Woo