

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

**FORM S-8
REGISTRATION STATEMENT**
*UNDER
THE SECURITIES ACT OF 1933*

AON PLC

(Exact name of registrant as specified in its charter)

England and Wales

(State or Other Jurisdiction of
Incorporation or Organization)

98-1030901

(I.R.S. Employer Identification No.)

122 Leadenhall Street, London, England

(Address of Principal Executive Offices)

EC3V 4AN

(Zip Code)

Aon plc 2011 Incentive Plan

(Full Title of the Plan)

Darren Zeidel

Executive Vice President, General Counsel and Company Secretary

Aon plc

200 East Randolph Street

Chicago, Illinois 60601

(312) 381-1000

(Name, Address and Telephone Number,
Including Area Code, of Agent for Service)

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. (Check one):

Large accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

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.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price (1)	Amount of Registration Fee
<i>Aon plc 2011 Incentive Plan</i>				
Class A Ordinary Shares, par value \$0.01 per share	5,000,000	\$199.865	\$999,325,000	\$129,712.39

- (1) This Registration Statement on Form S-8 covers an additional 5,000,000 Class A Ordinary Shares, par value \$0.01 per share, of Aon plc issuable pursuant to the Aon plc 2011 Incentive Plan.
- (2) This Registration Statement on Form S-8 covers such additional and indeterminate number of Class A Ordinary Shares, par value \$0.01 per share, of Aon plc as may become issuable by reason of share dividends, share splits or similar transactions.
- (3) Estimated solely for the purposes of determining the amount of the registration fee, in accordance with Rule 457(h) of the Securities Act of 1933, as amended (the "Securities Act"), on the basis of the average of the high and low sales prices per share of Class A Ordinary Shares as reported by the New York Stock Exchange on November 21, 2019.
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Explanatory Note

This Registration Statement on Form S-8 (this "Registration Statement") is filed pursuant to General Instruction E to Form S-8 under the Securities Act of 1933, as amended (the "Securities Act"), for the purpose of registering an additional 5,000,000 Class A Ordinary Shares, nominal value \$0.01 per share (the "Class A Ordinary Shares"), of Aon plc (the "Company") that may be offered and sold pursuant to the Aon plc 2011 Incentive Plan (the "Plan"). The Company's shareholders approved the addition of these shares to the Plan at the Company's annual general meeting of shareholders on June 21, 2019.

The contents of the Company's previously filed Registration Statement on Form S-8 (Registration No. 333-174788) filed with the Securities and Exchange Commission (the "Commission") on June 9, 2011, as amended by the Post-Effective Amendment No. 1 thereto filed with the Commission on April 2, 2012, and the Company's previously filed Registration Statement on Form S-8 (Registration No. 333-199759) filed with the Commission on October 31, 2014, pertaining to the Plan, are hereby incorporated herein by reference to the extent not otherwise amended or superseded by the contents hereof.

Part II

Information Required in the Registration Statement

Item 3. Incorporation of Documents by Reference.

The following documents previously filed with the Commission by the Company (Commission File No. 001-07933) are incorporated herein by reference:

- (a) Annual Report on [Form 10-K](#) for the fiscal year ended December 31, 2018 filed with the Commission on February 19, 2019;
- (b) Quarterly Report on [Form 10-Q](#) for the quarter ended March 31, 2019 filed with the Commission on April 26, 2019;
- (c) Quarterly Report on [Form 10-Q](#) for the quarter ended June 30, 2019 filed with the Commission on July 26, 2019;
- (d) Quarterly Report on [Form 10-Q](#) for the quarter ended September 30, 2019 filed with the Commission on October 25, 2019;
- (e) Definitive Proxy Statement on [Schedule 14A](#) filed on April 26, 2019 (to the extent incorporated by reference in the Company's Annual Report on Form 10-K for the year ended December 31, 2018);
- (f) Current Reports on Form 8-K (excluding any information furnished under Items 2.02 or 7.01 thereof) of the Company filed with the Commission on [March 5, 2019](#), [March 6, 2019](#), [May 2, 2019](#), [June 4, 2019](#), [June 25, 2019](#), [October 29, 2019](#) and [November 15, 2019](#); and

- (g) The description of the Common Stock of Aon Corporation contained in Item 12 of the Registration Statement on Form 10 filed by Aon Corporation with the Commission on February 19, 1980 (when Aon Corporation was known as Combined International Corporation), and any amendment or report which Aon Corporation or the Company has filed (or which the Company will file after the date of this Registration Statement and prior to the termination of this offering) for the purpose of updating such description, including the Company's Current Report on [Form 8-K](#) filed with the Commission on April 2, 2012.

All documents filed by the Company with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (other than Current Reports on Form 8-K furnished pursuant to Item 2.02 and Item 7.01 of Form 8-K and any exhibits that are related to such items), after the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, are deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the respective dates of filing of such documents (such documents, and the documents enumerated above, being hereinafter referred to as "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 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.

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description of Exhibit</u>
4.1	Articles of Association of the Company (incorporated by reference to Exhibit 3.1 to the Quarterly Report on Form 10-Q of the Company filed with the Commission on July 26, 2019).
4.2	Aon plc 2011 Incentive Plan, as amended and restated effective March 29, 2019 (incorporated by reference to Appendix B to the Company's definitive proxy statement for the 2019 annual general meeting of shareholders filed with the Commission on April 26, 2019).
5.1*	Opinion of Latham & Watkins LLP
23.1*	Consent of Latham & Watkins LLP (included in Exhibit 5.1)
23.2*	Consent of Ernst & Young LLP
24.1*	Powers of Attorney

* Filed herewith.

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 registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Chicago, State of Illinois, on November 27, 2019.

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	President, Chief Executive Officer and Director (Principal Executive Officer)	November 27, 2019
<u>*</u> Lester B. Knight	Non-Executive Chairman and Director	November 27, 2019
<u>*</u> Jin-Yong Cai	Director	November 27, 2019
<u>*</u> Jeffrey C. Campbell	Director	November 27, 2019
<u>*</u> Fulvio Conti	Director	November 27, 2019

Signature	Title	Date
* Cheryl A. Francis	Director	November 27, 2019
* J. Michael Losh	Director	November 27, 2019
* Richard B. Myers	Director	November 27, 2019
* Richard C. Notebaert	Director	November 27, 2019
* Gloria Santona	Director	November 27, 2019
* Carolyn Y. Woo	Director	November 27, 2019
/s/ Christa Davies Christa Davies	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	November 27, 2019
/s/ Michael Neller Michael Neller	Global Controller (Principal Accounting Officer)	November 27, 2019
*By: _____ /s/ Christa Davies Christa Davies <i>Attorney-in-Fact</i>		November 27, 2019

LATHAM & WATKINS

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Los Angeles	Tokyo
Madrid	Washington, D.C.
Milan	

27 November 2019

Aon plc
 The Aon Centre
 The Leadenhall Building
 122 Leadenhall Street
 London, EC3V 4AN
 United Kingdom

Ladies and Gentlemen:

Re: Aon plc – Registration Statement on Form S-8 – Exhibit 5.1

We have acted as English legal advisers to Aon plc, a public limited company incorporated in England and Wales (the “**Company**”) in connection with the preparation and filing of a registration statement on Form S-8 (such registration statement, including the documents incorporated by reference therein, the “**Registration Statement**”) filed with the United States Securities and Exchange Commission (the “**SEC**”) pursuant to the United States Securities Act of 1933, as amended (the “**Securities Act**”).

As set out in the Registration Statement, it is proposed that an additional 5,000,000 Class A Ordinary Shares of the Company each having a nominal value of \$0.01 (the “**Shares**”) will be issued under the Aon plc 2011 Incentive Plan, as amended from time to time (the “**Incentive Plan**”).

The Company sought shareholder approval at its annual general meeting of shareholders on 21 June 2019 (the “**Annual General Meeting**”) to an amendment (the “**Amendment**”) to the Incentive Plan to, amongst other things, increase the aggregate number of Shares with respect to which awards may be granted under the Incentive Plan by an additional 5,000,000 Shares.

1. INTRODUCTION

1.1 Purpose

In connection with the Registration Statement, we have been asked to provide an opinion on certain matters, as set out below. We have taken instructions in this regard solely from the Company.

1.2 Defined terms and headings

In this letter:

Latham & Watkins is the business name of Latham & Watkins (London) LLP, a registered limited liability partnership organised under the laws of New York and authorised and regulated by the Solicitors Regulation Authority (SRA No. 203820). A list of the names of the partners of Latham & Watkins (London) LLP is open to inspection at its principal place of business, 99 Bishopsgate, London EC2M 3XF, and such persons are either solicitors, registered foreign lawyers, European lawyers or managers authorised by the SRA. We are affiliated with the firm Latham & Watkins LLP, a limited liability partnership organised under the laws of Delaware.

- (a) capitalised terms used without definition in this letter or the schedules hereto have the meanings assigned to them in the Registration Statement unless a contrary indication appears; and
- (b) headings are for ease of reference only and shall not affect interpretation.

1.3 Legal review

For the purpose of issuing this letter we have reviewed only the following documents and conducted only the following enquiries and searches:

- (a) a search at Companies House in respect of the Company conducted on 27 November 2019 at 10:20 am (London time);
- (b) an enquiry by telephone at the Central Registry of Winding Up Petitions, London on 27 November 2019 at 10:07 am (London time) with respect to the Company ((a) and (b) together, the “**Searches**”);
- (c) a copy of the minutes of the Annual General Meeting, containing resolutions (i) authorising the directors of the Company for the purposes of section 551 of the Companies Act 2006 (the “**Companies Act**”) to exercise all the powers of the Company to allot shares in the Company up to an aggregate nominal amount of US\$793,000 for a period expiring at the end of the next annual general meeting of the Company (or, if earlier, at the close of business on 31 August 2020); (ii) disapplying section 561 of the Companies Act in respect of, *inter alia*, allotments of Class A Ordinary Shares up to an aggregate nominal amount of US\$240,000; and (iii) approving the Amendment (the “**Allotment Resolutions**”);
- (d) a copy of the deed of assumption with respect to the assumption of the Incentive Plan by the Company between the Aon Corporation and the Company dated 2 April 2012;
- (e) a copy of the minutes of the organisation and compensation committee of the board of directors of the Company (the “**Board**”) held on 28 March 2019, containing resolutions recommending the Board approve, *inter alia*, the Amendment;
- (f) a copy of the minutes of a meeting of the Board held on 29 March 2019, containing resolutions approving, *inter alia*, the Amendment;
- (g) copies of the powers of attorneys of the Board, each dated 22 November 2019, authorising such duly authorised persons to approve the Registration Statement;
- (h) copies of the Company’s certificate of incorporation dated 8 December 2011, the certificate of incorporation on change of name dated 23 December 2011 and the certificate of incorporation on change of name and re-registration of a private company as a public company dated 30 March 2012;
- (i) a copy of the current articles of association of the Company adopted pursuant to a special resolution at, and with immediate effecting following, the Annual General Meeting;
- (j) a draft copy of the Registration Statement, as at 26 November 2019, to be dated 27 November 2019, and to be filed with the SEC on 27 November 2019 ;
- (k) a copy of the proposed Amendment annexed to a proxy statement filed under Section 14(a) of the United States Securities Exchange Act of 1934, as amended (the “**Exchange Act**”) on 26 April 2019 (the “**2019 Proxy Statement**”); and

- (l) a copy of the 2019 Proxy Statement, containing a notice of the Annual General Meeting, *inter alia*, the Amendment and the Allotment Resolutions.

1.4 Applicable law

This letter, the opinion given in it, and any non-contractual obligations arising out of or in connection with this letter and/or the opinion given in it, are governed by, and to be construed in accordance with English law (including European Union law to the extent directly applicable), and relate only to English law (including European Union law to the extent directly applicable), as applied by the English courts as at today's date. In particular:

- (a) we have not investigated the laws of any country other than England and we assume that no foreign law affects the opinion stated below; and
- (b) we express no opinion in this letter on the laws of any jurisdiction other than England.

1.5 Assumptions and reservations

The opinion given in this letter is given on the basis of each of the assumptions set out in Schedule 1 (*Assumptions*) and are subject to each of the reservations set out in Schedule 2 (*Reservations*) to this letter. The opinion given in this letter is strictly limited to the matters stated in paragraph 2 (*Opinion*) below and does not extend, and should not be read as extending, by implication or otherwise, to any other matters.

2. OPINION

Subject to paragraph 1 (*Introduction*) and the other matters set out in this letter and its Schedules, and subject further to the following:

- (a) the Registration Statement, as finally amended, having become effective under the Securities Act;
- (b) the Amendment having been approved by the Company's shareholders and having become effective;
- (c) the directors of the Company at the time of any allotment and issue of Shares being duly authorised pursuant to the articles of association of the Company in force at the time of such allotment and issue, the Companies Act and any relevant authority given by the members of the Company to allot such Shares and any rights of pre-emption under such articles of association, or the Companies Act in respect of such allotment having been validly disapplied;
- (d) the directors of the Company having validly resolved to allot the Shares, or grant rights to subscribe for Shares, at a duly convened and quorate meeting of the board of directors of the Company and such board resolutions being in full force and effect and not having been rescinded or amended;
- (e) the receipt in full of payment for the Shares in an amount of "cash consideration" (as defined in section 583(3) of the Companies Act) of not less than the aggregate nominal value for the Shares, assuming in each case that the individual grants or awards under the Incentive Plan are duly authorised by all necessary corporate action and duly granted or awarded and exercised in accordance with the requirements of law, the Company's articles of association and the Incentive Plan (and the agreements and awards duly adopted thereunder and in accordance therewith); and

(f) valid entries having been made in relation to the allotment and issue of the Shares in the books and registers of the Company, it is our opinion that the Shares, if and when issued, registered in the name of the recipient in the register of members of the Company and delivered in accordance with the terms of the Incentive Plan, and as described in the Registration Statement, will be duly and validly authorised and issued, fully paid or credited as fully paid (subject to the receipt of valid consideration by the Company for the issue thereof) and will not be subject to any call for payment of further capital.

3. EXTENT OF OPINION

We express no opinion as to any agreement, instrument or other document other than as specified in this letter or as to any liability to tax which may arise or be suffered as a result of or in connection with the transactions contemplated by the Incentive Plan.

This letter only applies to those facts and circumstances which exist as at today's date and we assume no obligation or responsibility to update or supplement this letter to reflect any facts or circumstances which may subsequently come to our attention, any changes in laws which may occur after today, or to inform the addressee hereof of any change in circumstances happening after the date of this letter which would alter our opinion.

4. RELIANCE AND DISCLOSURE

This letter is addressed to you solely for your benefit in connection with the Registration Statement. We consent to the filing of this letter as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations thereunder.

This letter may not be relied upon by you for any other purpose, and, other than as set out above, may not be furnished to, or assigned to or relied upon by any other person, firm or entity for any purpose, without our prior written consent, which may be granted or withheld in our discretion.

Yours faithfully

/s/ Latham & Watkins

LATHAM & WATKINS

SCHEDULE 1

ASSUMPTIONS

The opinion in this letter have been given on the basis of the following assumptions:

- (a) The genuineness of all signatures, stamps and seals on all documents, the authenticity and completeness of all documents submitted to us as originals, and the conformity to authentic original documents of all documents submitted to us as copies;
- (b) that, where a document has been examined by us in draft or specimen form, or in a form exhibited to a regulatory filing, it will be or has been duly executed in the form of that draft or specimen, or in the form exhibited to the relevant regulatory filing;
- (c) that the articles of association of the Company referred to in paragraph 1.3(i) of this letter remain in full force and effect, and no alteration has been made or will be made to such articles of association, in each case prior to any date on which Shares are allotted or issued, or rights are granted to subscribe for Shares (each such date being an “**Allotment Date**”);
- (d) that all documents, forms and notices which should have been delivered to Companies House in respect of the Company have been so delivered, that the results of the Searches are complete and accurate, that the position has not changed since the times at which the Searches were made and that the results of the Searches will remain complete and accurate as at each Allotment Date;
- (e) that each English law governed document which was purportedly executed by the Company was executed either in complete hard copy format or in accordance with the procedures suggested by the guidance published in May 2009 by a joint working party of the Law Society Company Law Committee and the City of London Law Society Company Law and Financial Law Committees;
- (f) that the proceedings and resolutions described in the minutes of the meetings of the board of directors of the Company provided to us in connection with the giving of this opinion and of the meetings of the board of directors referred to in paragraph 2(d) of this letter were and/or will be duly conducted as so described, and that each of the meetings referred to therein was and/or will be duly constituted, convened and conducted and all constitutional, statutory and other formalities were and/or will be duly observed (including, if applicable, those relating to the declaration of directors’ interests or the power of interested directors to vote), a quorum was and/or will be present throughout, the requisite majority of directors voted and/or will vote in favour of approving the resolutions and the resolutions passed thereat were and/or will be duly adopted, have not been and will not be revoked or varied and remain in full force and effect and will remain so as at each Allotment Date;
- (g) that the resolutions of the shareholders of the Company provided to us in connection with the giving of this opinion and of the shareholders of the Company as referred to in paragraph 2(c) of this letter and at (h) below were and/or will be duly passed as resolutions of the Company, all constitutional, statutory and other formalities were and/or will be observed and such resolutions have not been and/or will not be revoked or varied and will not be revoked or varied prior to each Allotment Date and remain in full force and effect and will remain in full force and effect as at each Allotment Date;

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- (h) that as at each Allotment Date, the authority granted pursuant to the Allotment Resolutions will remain unutilised to the extent necessary to permit such allotment and issue, or if at any Allotment Date the Allotment Resolutions have expired, the Company in general meeting duly and validly having resolved (i) as an ordinary resolution to authorise the board of directors of the Company pursuant to section 551 of the Companies Act to allot Shares, or to grant rights to subscribe for Shares, pursuant to the Incentive Plan (as amended by the Amendment), and (ii) as may be required, as a special resolution to empower the directors of the Company pursuant to section 570 of the Companies Act to allot such Shares, and grant such rights (as applicable), free of the restrictions in section 561 of the Companies Act, and such resolutions and authorities remaining in full force and effect and not having expired, been rescinded or amended;
 - (i) that at the time of each allotment and issue of any Shares the Company shall have received in full “cash consideration” (as such term is defined in section 583(3) of the Companies Act) equal to the subscription price payable for such Shares and shall have entered the holder or holders thereof in the register of members of the Company showing that all such Shares shall have been fully paid up as to their nominal value and any premium thereon as at each Allotment Date;
 - (j) in relation to any allotment and issue of any Shares by the Company pursuant to the Incentive Plan, that the recipient will have become entitled to such Shares under the terms of the Incentive Plan such Shares will, where applicable, be fully vested each in accordance with the terms of the Incentive Plan and such recipient has or will have complied with all other requirements of the Incentive Plan in connection with the allotment and issue of such Shares;
 - (k) that all awards have been made under the terms of the Incentive Plan, that the terms of all awards have not materially deviated from the terms set out in the Incentive Plan and that any Shares will be allotted and issued in accordance with the terms set out in the Incentive Plan and in accordance with the Company’s articles of association;
 - (l) that the Incentive Plan and the Amendment have been validly adopted and, other than the Amendment, no alteration has been or shall be made to the Incentive Plan since the date of adoption;
 - (m) that immediately prior to each Allotment Date, the directors of the Company had or shall have sufficient authority and powers conferred upon them to allot and issue such Shares and grant such rights (as applicable) under section 551 of the Companies Act and under section 570 of the Companies Act as if section 561 of the Companies Act did not apply to such allotment and issue or grant, and the directors of the Company shall not allot or issue (or purport to allot or issue) Shares and shall not grant rights (or purport to grant rights) to acquire Shares in excess of such powers or in breach of any other limitation on their power to allot and issue Shares or grant rights to acquire Shares;
 - (n) that no Shares shall be allotted or issued, or are or shall be committed to be allotted or issued, at a discount to their nominal value (whether in pounds sterling or equivalent in any other currency);
 - (o) that any allotment and issue of Shares will be duly made in accordance with both the articles of association of the Company and the applicable law in force at the time of such allotment and issue;

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- (p) that no Shares or rights to subscribe for Shares have been or shall be offered to the public in the United Kingdom in breach of the Financial Services and Markets Act 2000 (“FSMA”) or of any other United Kingdom laws or regulations concerning offers of securities to the public, and no communication has been or shall be made in relation to the Shares in breach of section 21 of the FSMA or any other United Kingdom laws or regulations relating to offers or invitations to subscribe for, or to acquire rights to subscribe for or otherwise acquire, shares or other securities;
 - (q) that in issuing and allotting and granting rights to acquire Shares and administering the Incentive Plan, the Company is not carrying on a regulated activity for the purposes of section 19 of FSMA;
 - (r) that the Company has complied and will comply with all applicable anti-terrorism, anti-money laundering, sanctions and human rights laws and regulations and that each allotment and issue of Shares and grant of rights to acquire Shares pursuant to the Incentive Plan will be consistent with all such laws and regulations;
 - (s) that the Incentive Plan and the Amendment have the same meaning and effect as if they were governed by English law and that insofar as any obligation under the Incentive Plan is performed in, or is otherwise subject to, any jurisdiction other than England and Wales, its performance is not and will not be illegal or ineffective by virtue of the law of that jurisdiction;
 - (t) that the Incentive Plan and the Amendment and all obligations thereunder have been entered into and the Shares will be allotted and issued in good faith and on bona fide commercial terms and on arms’ length terms and for the purpose of carrying on the business of the Company and that there are reasonable grounds for believing that the entry into of the Incentive Plan and the Amendment and the allotment and issue of the Shares will promote the success of the Company for the benefit of its members as a whole;
 - (u) that there has not and shall not be any bad faith, breach of duty, breach of trust, fraud, coercion, duress or undue influence on the part of any of the directors of the Company in relation to any allotment and issue of Shares; and
 - (v) that the Company has not taken any corporate or other action nor have any steps been taken or legal proceedings been started against the Company for the liquidation, winding up, dissolution, reorganisation or bankruptcy of, or for the appointment of a liquidator, receiver, trustee, administrator, administrative receiver or similar officer of, the Company or all or any of its assets (or any analogous proceedings in any jurisdiction) and the Company is not unable to pay its debts as they fall due within the meaning of section 123 of the Insolvency Act 1986 and will not become unable to pay its debts within the meaning of that section as a result of any of the transactions contemplated herein, is not insolvent and has not been dissolved or declared bankrupt (although the Searches gave no indication that any winding-up, dissolution or administration order or appointment of a receiver, administrator, administrative receiver or similar officer has been made with respect to the Company), and such actions and steps will not have been taken as at any Allotment Date.

SCHEDULE 2

RESERVATIONS

The opinion in this letter are subject to the following reservations:

- (a) The Searches are not capable of revealing conclusively whether or not a winding-up or administration petition or order has been presented or made, a receiver appointed, a company voluntary arrangement proposed or approved or any other insolvency proceeding commenced. We have not made enquiries of any District Registry or County Court;
- (b) the opinion set out in this letter is subject to:
 - (i) any limitations arising from applicable laws relating to insolvency, bankruptcy, administration, reorganisation, liquidation, moratoria, schemes or analogous circumstances; and
 - (ii) an English court exercising its discretion under section 426 of the Insolvency Act 1986 (co-operation between courts exercising jurisdiction in relation to insolvency) to assist the courts having the corresponding jurisdiction in any part of the United Kingdom or any relevant country or territory;
- (c) we express no opinion as to matters of fact;
- (d) we express no opinion on the compliance of the Incentive Plan, or the compliance of any award made under the Incentive Plan, with the rules or regulations of the New York Stock Exchange or the rules or regulations of any other securities exchange that are applicable to the Company;
- (e) we express no opinion in relation to the legality, enforceability or validity of the Incentive Plan or any award agreement entered into pursuant to such Incentive Plan. In particular, but without prejudice to the generality of the foregoing, we have assumed that the Shares to be allotted under the Incentive Plan or any such award agreement will be paid up in full (as to their nominal value and any premium) in cash (within the meaning of section 583(1) of the Companies Act) and we express no opinion as to whether any consideration other than “cash consideration” (as such term is defined in section 583(3) of the Companies Act) which might be paid, or purport to be paid, for the Shares would result in such Shares being validly issued, fully paid and not subject to any call for payment of further capital;
- (f) if any award under the Incentive Plan does not constitute the award of a cash bonus, so as to create a liability for a liquidated sum, any Shares purported to be allotted and issued pursuant to any such award will not have been validly allotted and issued for cash in accordance with the requirements of the Companies Act and may not therefore be fully paid and not subject to any call for payment of further capital; and
- (g) it should be understood that we have not been responsible for investigating or verifying the accuracy of the facts, including statements of foreign law, or the reasonableness of any statements of opinion, contained in the Registration Statement, or that no material facts have been omitted from it.

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-8 pertaining to the registration of an additional 5,000,000 Class A Ordinary Shares to be issued pursuant to the Aon plc 2011 Incentive Plan of our reports dated February 19, 2019, with respect to the consolidated financial statements and 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, 2018, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Chicago, Illinois
November 27, 2019

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that the undersigned, being a director or officer of Aon plc, a public limited company incorporated under the laws of England and Wales (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 a Registration Statement on Form S-8 (the "Registration Statement") 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 the Aon plc 2011 Incentive Plan, 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 Statement 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 November 22, 2019.

/s/ Gregory C. Case
Gregory C. Case

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that the undersigned, being a director or officer of Aon plc, a public limited company incorporated under the laws of England and Wales (the "Company"), hereby severally constitutes and appoints Gregory C. Case, 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 a Registration Statement on Form S-8 (the "Registration Statement") 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 the Aon plc 2011 Incentive Plan, 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 Statement 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.

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/s/ Lester B. Knight

Lester B. Knight

POWER OF ATTORNEY

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/s/ Jin-Yong Cai

Jin-Yong Cai

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of November 22, 2019.

/s/ Jeffrey C. Campbell

Jeffrey C. Campbell

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of November 22, 2019.

/s/ Fulvio Conti

Fulvio Conti

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of November 22, 2019.

/s/ Cheryl A. Francis

Cheryl A. Francis

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of November 22, 2019.

/s/ J. Michael Losh

J. Michael Losh

POWER OF ATTORNEY

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/s/ Richard B. Myers

Richard B. Myers

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of November 22, 2019.

/s/ Richard C. Notebaert

Richard C. Notebaert

POWER OF ATTORNEY

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/s/ Gloria Santona

Gloria Santona

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned has signed his or her name effective as of November 22, 2019.

/s/ Carolyn Y. Woo
Carolyn Y. Woo