

AON PLC

FORM S-8 POS

(Post-Effective Amendment to an S-8 filing)

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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. 333-106584
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
(IRS Employer Identification No.)

**8 Devonshire Square, London,
England**
(Address of Principal Executive
Offices)

EC2M 4PL
(Zip Code)

Aon Deferred Compensation Plan
(Full title of the plan)

Peter Lieb
Executive Vice President and General Counsel
8 Devonshire Square
London EC2M 4PL
England

(Name and address of agent for service)

+44 20 7623 5500
(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 or a smaller reporting company. See the definition of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer x

Accelerated filer o

Non-accelerated filer o

Smaller reporting company o

(Do not check if a smaller reporting company)

EXPLANATORY NOTE

This Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-106584) (as amended, this “Registration Statement”) is being filed pursuant to Rule 414 of the Securities Act of 1933, as amended (the “Securities Act”), by Aon plc, a public limited company formed under English law (“Aon UK”), as the successor issuer to Aon Corporation, a Delaware corporation (“Aon Delaware”), following a merger transaction pursuant to an agreement and plan of merger and reorganization (the “Merger Agreement”) whereby Aon UK became Aon Delaware’s ultimate parent company and our place of incorporation was changed from Delaware to the United Kingdom. Pursuant to the Merger Agreement, each issued and outstanding share of the common stock of Aon Delaware, par value \$1.00 per share, was converted into the right to receive one Class A Ordinary Share of Aon UK, nominal value \$0.01 per share (the “Class A Ordinary Shares”). The Class A Ordinary Shares were registered under the Securities Act pursuant to a registration statement on Form S-4 (File No. 333-178991), as amended, filed by Aon Global Limited, which was declared effective by the Securities and Exchange Commission (the “Commission”) on February 6, 2012. On March 30, 2012, Aon Global Limited re-registered as Aon UK, a public limited company under English law.

As successor to Aon Delaware, Aon UK expressly adopts this Registration Statement relating to the Aon Deferred Compensation Plan as its own registration statement for all purposes under the Securities Act and the Securities Exchange Act of 1934, as amended (the “Exchange Act”). The securities registered under the Registration Statement 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 Delaware, or by Aon UK as successor issuer, with the Commission pursuant to the Exchange Act are hereby incorporated by reference in this Registration Statement:

- Aon Delaware’s annual report on Form 10-K for the year ended December 31, 2011, filed with the Commission on February 24, 2012;
- Current Reports on Form 8-K of Aon UK or Aon Delaware, as applicable, (other than for information furnished rather than filed) with the Commission on January 13, 2012, January 23, 2012, January 26, 2012, February 14, 2012, March 12, 2012, March 14, 2012, March 19, 2012, March 21, 2012, March 30, 2012, March 30, 2012 and April 2, 2012; and
- The description of the Common Stock contained in Item 12 of the Registration Statement on Form 10 filed by Aon Delaware with the SEC on February 19, 1980 (when Aon Delaware was known as Combined International Corporation), and any amendment or report which Aon Delaware or Aon UK has filed (or Aon UK 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 Aon UK’s Current Report on Form 8-K dated April 2, 2012.

Each document filed by Aon UK pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment 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 of this Registration Statement from the date of filing of such document. Any statement contained in this Registration Statement or in a document incorporated or deemed to be incorporated by reference in this Registration Statement shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in this Registration Statement or in any subsequently filed document that also is or is deemed to be incorporated by reference in this Registration Statement 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 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

None.

Item 6. Indemnification of Directors and Officers.

Aon UK is currently a public limited company incorporated under the law of England and Wales. Chapter 7 of Part 10 of the U.K. Companies Act of 2006 (the “Companies Act”) contains provisions protecting directors from liability. All statutory references in this Item 6 are to the Companies Act.

Section 232(1) makes void any provision that purports to exempt a director of a company from any liability that would otherwise attach to him in connection with any negligence, default, breach of duty or breach of trust in relation to the company.

Section 232(2) makes similar provisions in respect of indemnities provided for a director, subject to three permitted types of indemnity, each discussed more fully below:

- (a) liability insurance within Section 233;
- (b) qualifying third-party indemnity provisions falling within Section 234; and
- (c) qualifying pension scheme indemnity provisions falling within Section 235.

Section 233 permits liability insurance, commonly known as directors’ and officers’ liability insurance, purchased and maintained by a company against liability for negligence, default, breach of duty or breach of trust in relation to the company.

Section 234 allows for Aon UK to provide an indemnity against liability incurred by a director to someone other than Aon UK or an associated company. Such an indemnity does not permit indemnification against liability to pay criminal fines or civil penalties to a regulatory authority or the costs of an unsuccessful defense of criminal proceedings or an unsuccessful defense of civil proceedings brought by the company or an associated company or in connection with an application for relief under Sections 661 (power of court to grant relief in case of acquisition of shares by innocent nominee) or 1157 (general power of court to grant relief in case of honest and reasonable conduct) of the Companies Act.

Section 235 allows Aon UK to provide an indemnity to a director if the company is a trustee of an occupational pension scheme, with such indemnity to protect against liability incurred in connection with the company’s activities as trustee of the scheme. In the circumstances, this is not relevant to the directors of Aon UK.

Any indemnity provided under Section 234 or Section 235 must be disclosed in the company’s annual report in accordance with Section 236 and copies of such indemnification provisions made available for inspection in accordance with Section 237 (and every member has a right to inspect and request such copies under Section 238).

Conduct of a director amounting to negligence, default, breach of duty or breach of trust in relation to the company can be ratified, in accordance with Section 239, by a resolution of the members of the company, disregarding the votes of the director (if a member) and any connected member.

To the extent permitted by the Companies Act (as amended from time to time) and without prejudice to any indemnity to which any person may otherwise be entitled, Aon UK's articles of association (the "Articles") provide for indemnification to the fullest extent permitted under law. Under the Articles, any expansion of the protection afforded to every director or other officer of Aon UK (other than any person (whether an officer or not) engaged by Aon UK as auditor) by the Companies Act will automatically extend to Aon UK's directors or other officers of Aon UK (other than any person (whether an officer or not) engaged by Aon UK as auditor).

Where a person is indemnified against any liability in accordance with this Item 6, such indemnity shall extend, to the extent permitted by the Companies Act, to all costs, charges, losses, expenses and liabilities incurred by him in relation thereto.

In addition, to the fullest extent permitted by law and without prejudice to any other indemnity to which the director may otherwise be entitled, Aon UK has entered into and, in the future, will enter into deeds of indemnity with its directors and officers. Under the deeds of indemnity, Aon UK will indemnify its directors and officers to the fullest extent permitted or authorized by the Companies Act, as it may from time to time be amended, or by any other statutory provisions authorizing or permitting such indemnification.

The directors of Aon UK will also be entitled to cover pursuant to the Aon group's directors' and officers' liability insurance.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit Number	Description
4.1	Articles of Association of Aon plc (incorporated by reference to Exhibit 3.1 to the Current Report on Form 8-K filed by Aon plc on April 2, 2012)
4.2	Aon Deferred Compensation Plan, as amended and restated January 1, 2008.
4.3	Master Amendment to Remaining Plans (incorporated by reference to Exhibit 10.8 to the Current Report on Form 8-K filed by Aon plc on April 2, 2012).
4.4	Deed of Assumption (incorporated by reference to Exhibit 10.7 to the Current Report on Form 8-K filed by Aon plc on April 2, 2012).
5.1	Opinion of Ram Padmanabhan.
23.1	Consent of Ernst & Young LLP.
23.2	Consent of Ram Padmanabhan (included in Exhibit 5.1).
24.1	Powers of Attorney.

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 of 1933;
- (ii). To reflect in the prospectus any facts or events arising after the effective date of this 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 this 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 a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and
- (iii). To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement;

Provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) 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 Securities Exchange Act of 1934 that are incorporated by reference in this Registration Statement.

1. That, for the purpose of determining any liability under the Securities Act of 1933, 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.
 2. 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 of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in this 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.
- (c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 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 Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 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 Securities Act of 1933 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 2, 2012.

Aon plc

By: /s/ Ram Padmanabhan
Ram Padmanabhan
Vice President, Chief Counsel — Corporate and Company Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment has been signed below by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>*</u> Gregory C. Case	President, Chief Executive Officer and Member of the Board of Directors (Principal Executive Officer)	April 2, 2012
<u>*</u> Christa Davies	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	April 2, 2012
<u>*</u> Laurel Meissner	Senior Vice President and Global Controller (Principal Accounting Officer)	April 2, 2012
<u>*</u> Lester B. Knight	Director	April 2, 2012
<u>*</u> Edgar D. Jannotta	Director	April 2, 2012
<u>*</u> Jan Kalff	Director	April 2, 2012
<u>*</u> R. Eden Martin	Director	April 2, 2012

<p style="text-align: center;">* _____ J. Michael Losh</p>	Director	April 2, 2012
<p style="text-align: center;">* _____ Robert S. Morrison</p>	Director	April 2, 2012
<p style="text-align: center;">* _____ Richard C. Notebaert</p>	Director	April 2, 2012
<p style="text-align: center;">* _____ Richard B. Myers</p>	Director	April 2, 2012
<p style="text-align: center;">* _____ Gloria Santona</p>	Director	April 2, 2012
<p style="text-align: center;">* _____ John W. Rogers, Jr.</p>	Director	April 2, 2012
<p style="text-align: center;">* _____ Fulvio Conti</p>	Director	April 2, 2012
<p style="text-align: center;">* _____ Carolyn Y. Woo</p>	Director	April 2, 2012
<p style="text-align: center;">* _____ Cheryl A. Francis</p>	Director	April 2, 2012

*By: /s/ Ram Padmanabhan
Ram Padmanabhan
Attorney-in-fact

EXHIBIT INDEX

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AON DEFERRED COMPENSATION PLAN

(As Amended and Restated Effective as of January 1, 2008)

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AON DEFERRED COMPENSATION PLAN

(As Amended and Restated Effective as of January 1, 2008)

PREAMBLE

The purpose of this plan is to provide certain select management or highly compensated employees of Aon Corporation (“Aon” or the “Company”) and its subsidiaries with the opportunity to defer amounts earned as an employee. The Plan will be known as the Aon Deferred Compensation Plan (As Amended and Restated as of January 1, 2008) (the “Plan”). The Plan, as amended and restated and as set forth herein, shall be effective as of January 1, 2008 for the purpose of permitting deferrals of compensation earned and vested after December 31, 2004 and any amounts credited thereon, including pursuant to Section 4.03. All amounts deferred under the Plan prior to January 1, 2005, that were earned and vested prior to January 1, 2005, and any amounts credited thereon (including pursuant to Section 4.03), shall be governed by the terms of the Plan as in effect on October 3, 2004 and nothing in this amended and restated Plan document shall affect deferred amounts under the Plan that were earned and vested prior to January 1, 2005 and any amounts credited thereon. It is intended that all amounts deferred under the Plan that were earned and vested prior to January 1, 2005, and any amounts credited thereon, shall be grandfathered from the application of Section 409A of the Internal Revenue Code of 1986, as amended (the “Code”). The determination of whether amounts deferred under the Plan, or any amounts credited thereon, were earned and vested prior to January 1, 2005 shall be made in accordance with Code Section 409A and the guidance and Treasury regulations issued thereunder.

SECTION 1

Definitions

1.01 “Accounts” shall mean the Distribution Accounts and Investment Accounts.

1.02 “Administrative Committee” shall mean the Administrative Committee under the Aon Savings Plan.

1.03 “Aon Common Stock Account” shall mean the account established on the books of the Company or a Subsidiary for a Participant who has elected to allocate any deferral into Aon Common Stock. The Aon Common Stock Account shall be considered an Investment Account hereunder and may be available for deferrals in the discretion of the Company.

1.04 “Aon General Account” shall mean the account established on the books of the Company or a Subsidiary for a Participant who has elected to allocate any deferral into the Aon General Account. The Aon General Account shall be considered an Investment Account hereunder and may be available for deferrals in the discretion of the Company.

1.05 “Beneficiary” shall mean the beneficiary or beneficiaries designated by the Participant to receive the amount, if any, payable under the Plan upon the death of the Participant.

1.06 “Board” shall mean the board of directors of the Company.

1.07 “Company” shall mean Aon Corporation.

1.08 “Compensation” shall mean the following types of earnings paid to an Employee for his service on behalf of the Company or the Subsidiaries: (i) salary and fixed base compensation including compensation for overtime, and net commission, renewal and override compensation; (ii) amounts paid by the Company pursuant to but not limited to a periodic individual performance appraisal or contractual agreement (“Bonus”); and (iii) other bonus, personal lines commissions, sign on bonus and stay bonus (“Other Earnings”). The following shall not be included in Compensation: (i) deferred compensation payments; (ii) vested or unvested stock awards; (iii) income from the exercise of stock options; (iv) expense reimbursements; (v) distributions from, and Company or Subsidiary contributions to, the Aon Savings Plan, the Aon Employee Stock Ownership Plan, the Aon Pension Plan or any other Company or Subsidiary fund or plan providing retirement, health, welfare, death, insurance or similar benefits; (vi) amounts paid to an Employee in respect to employment during which he is not permanently employed within the United States or its possessions; and (vii) amounts paid to an Employee while on a short or long term assignment outside of the U.S. regardless of whether the Employee remains on the U.S. payroll; and (viii) amounts previously deferred under the terms of the Plan.

1.09 “Distribution Accounts” shall mean the Accounts established by the Administrative Committee to reflect the distribution method selected by a Participant. If the Employee elects to begin distributions before termination of employment for any reason, the Distribution Account shall be known as an “In-Service Account.” If a Participant elects to begin distributions in the year following termination of employment for any reason, the Distribution Account shall be known as a “Retirement Account.” A Participant may select one or two distribution methods to begin before termination of employment, and therefore the Administrative Committee may establish one or two “In-Service Accounts” for a Participant. The Participant may select only one distribution method to begin after termination of employment, and therefore the Administrative Committee may establish only one Retirement Account for a Participant. If a Participant does not make an affirmative election, the Distribution Account shall be a Retirement Account.

1.10 “Employee” shall mean any United States staff employee of the Company or any Subsidiary who is residing and working in the United States at the time of the deferral.

1.11 “Investment Accounts” shall mean the Accounts established by the Administrative Committee to reflect the investment alternatives selected by the Participant from among the investment alternatives made available by the Company under Section 4.02 of the Plan. These Investment Accounts will be established under each Distribution Account to reflect the investment alternative(s) elected by the Participant for that Distribution Account.

1.12 “Participant” shall mean any eligible Employee who elects to participate in the Plan pursuant to Section 2.

1.13 “Plan” shall mean the Aon Deferred Compensation Plan (As Amended and Restated Effective as of January 1, 2008).

1.14 “Subsidiary” shall mean any corporation of which 50% or more of the voting stock is owned or controlled, directly or indirectly, by the Company or by one or more of such corporations.

SECTION 2

Eligibility

2.01 Eligibility

Any Employee of the Company or a Subsidiary who received wages or compensation as reported on Box 5 of IRS Form W-2 of \$150,000 or more in the prior calendar year or whose rate of annual base pay in the current calendar year is \$150,000 or more shall be eligible to participate in the Plan, unless otherwise decided by the Board or the Administrative Committee. In addition, other select management or highly compensated Employees may be eligible to participate at the option of the Administrative Committee. Every eligible Employee shall become a Participant after making an irrevocable election to participate as described in Sections 3.01 or 3.02.

SECTION 3

Election To Defer

3.01 Irrevocable Election

On or before December 31 of any year, each Employee eligible to participate in the Plan shall be entitled to make an irrevocable election to defer receipt of any whole percentage (up to 75%) of bi-weekly Compensation paid to the Employee for his services as an Employee from the Company or a Subsidiary for the following calendar year. An election to defer receipt of any net commission that qualifies as a sales commission, as defined in Treasury regulation Section 1.409A-2(a)(12)(i), shall be effective for any net commissions earned by an Employee during the following calendar year based on sales that occur during such calendar year. On or before December 31 of any year prior to the year in which the performance period for any Bonus commences, each Employee eligible to participate in the Plan shall also be entitled to make an irrevocable election to defer receipt of such Bonus in any whole percentage (up to 100%). In addition, on or before December 31 of any year, each Employee eligible to participate in the Plan shall be entitled to make an irrevocable election to defer receipt of any whole percentage (up to 100%) of Other Earnings paid to the Employee for his services as an Employee from the Company or a Subsidiary for the following calendar year.

Each Participant will need to make an affirmative election to make deferrals hereunder for each calendar year, in accordance with rules established by the Administrative Committee.

SECTION 4

Deferred Compensation Amounts and Investment Elections

4.01 Deferral Period Accounts

The Administrative Committee shall establish Distribution Accounts and Investment Accounts for any Employee who makes a deferral. The Administrative Committee shall establish such other subaccounts as are necessary for proper administration under the Plan.

4.02 Investment Elections

The Company will select the investment alternatives available to the Participants, and the Company shall establish an Investment Account for each available investment alternative. The Participant may make a separate investment election for each Distribution Account created under Section 5.01.

Each Participant making an election to defer amounts shall also elect how the deferred amount will be allocated to the Investment Accounts. If a Participant fails to make an investment allocation, any deferral shall be allocated to the Investment Account representing a money market fund. Participants may make reallocations of such amounts among the existing investment alternatives on any business day; except (i) changes may not be made more than once a day and (ii) the Administrative Committee may impose whatever other restrictions it deems advisable, including restrictions which may apply only to certain Participants in the Plan, restrictions which may apply only to deferrals made under prior plans, and restrictions designed to prevent violation of the federal securities laws.

4.03 Amounts Credited to the Aon Common Stock Account

For any deferral allocated to the Aon Common Stock Account, the amount of shares so credited will be determined by dividing the deferred amount by the Fair Market Value of Aon common stock on the New York Stock Exchange. Deferrals will be credited to the Employee's account as soon as administratively possible after the day such deferral would have been payable to the Participant had it not been deferred. The "Fair Market Value" of Aon common stock on any day is the closing price, regular way, as reported by an independent pricing service selected by the Administrative Committee.

As of the date any cash dividends are paid on Aon common stock, each Participant's Aon Common Stock Account shall be credited with the dividend equivalents that would be paid with respect to Aon common stock on that date as if the Participant owned the stock credited under the Aon Common Stock Account. Dividend equivalents will be treated as if they are reinvested in whole or fractional shares of Aon common stock on the dividend date, based on the Fair Market Value on that date.

4.04 Earnings Credited to the Aon General Account

Earnings credited to the Aon General Account shall be determined as follows: the credited rate will be the six-month Treasury bill yield rate, determined as of each January 1 and

July 1 by averaging this yield as published monthly by the Federal Reserve Bank of St. Louis on a bank discount basis through the secondary market for the last six months immediately prior to the applicable January 1 or July 1. After this yield is determined as of each January 1 and July 1, the yield will remain effective for the entire 6-month period. The rate of interest may be modified prospectively (applying to all deferrals) by the Board at any time in its exclusive discretion.

4.05 Amounts Credited to Other Investment Accounts

If any deferral is allocated to an Investment Account other than the Aon Common Stock Account or Aon General Account, such deferral shall be credited as soon as administratively feasible after the day such amount would have been payable to the Participant had it not been deferred. The amount of shares so credited to the Account will be determined by dividing the deferred amount by the Fair Market Value of the investment alternative. The "Fair Market Value" of that alternative is the last sales/purchase price of that alternative on that day. If dividends are paid on the Investment Account, the dividends will be treated as reinvested in that investment alternative, based on its Fair Market Value on that date.

If a Participant changes his or her investment alternative, any amount invested or disinvested in any alternative investment will be done as soon as administratively feasible at the Fair Market Value of that alternative investment on that day[; provided, however, a Participant may not change his or her investment alternative election more than once a day].

SECTION 5

Method of Distribution

5.01 Method of Distribution

A Participant may elect up to three different distribution forms of payments and these forms may differ as to the timing of commencement of payments or distribution period, or both. A Participant may elect up to two different forms of payment which will apply to payments before termination of employment (the "In-Service Accounts") and one form of payment which will apply to payment after termination of employment (the "Retirement Account").

When the Participant elects to defer any Compensation, any Bonus and/or any Other Earnings pursuant to Section 3, the Participant shall also make an irrevocable election as to the beginning year of distribution with respect to amounts so credited to the Distribution Accounts of the Participant and as to the form of payment. Pursuant to rules established by the Administrative Committee, such elections may provide for distributions to commence on a date or pursuant to a fixed schedule before a Participant's termination of employment (the "In-Service Accounts") or within the first 2 1/2 months of the year after the Participant's termination of employment with Aon and its Subsidiaries (the "Retirement Account"). For purposes of the Plan, a Participant shall be considered to have a termination of employment with the Company and its Subsidiaries on the date such Participant has a "separation from service" as described under Code Section 409A and the guidance and Treasury regulations issued thereunder with the Company and all of its Subsidiaries. The closing of the sale of Combined Insurance Company of America, Inc. and of Sterling Life Insurance Company by the Company to an unrelated purchaser shall be treated as a "separation from service" for purposes of Code Section 409A in accordance with Treasury regulations thereunder for those Participants who provide services to the Company and its Subsidiaries immediately prior to the closing and provide services to the unrelated purchaser and its subsidiaries immediately after and in connection with the closing.

If a Participant elects to commence distributions on a date or pursuant to a fixed schedule before termination of employment with Aon and its Subsidiaries, an In-Service Account will be established and the Participant may elect payment in annual installments not in excess of five or in a lump sum, but the commencement date must be later than 3 years after the Participant's first deferral. If a Participant elects to commence distributions after termination of employment with Aon and its Subsidiaries, or if a Participant fails to make any election, a Retirement Account will be established, and the Participant may elect payment in annual installments not in excess of ten or in a lump sum. If a Participant has elected to commence distributions in a particular year before termination of employment, but he or she terminates employment with Aon and its Subsidiaries before such date, distributions to the Participant will be made pursuant to the election that the Participant made for amounts distributed from the Retirement Account. If a Participant fails to make an election for amounts to be distributed from the Retirement Account, then distributions from the In-Service Accounts and from the Retirement Account will be paid in three annual installments, beginning on February 28 of the year following termination of employment, based on the balance as of that February 28. Notwithstanding the foregoing, only one time and form of payment shall be permitted following

a termination of employment unless termination of employment occurs before or after a specified date or a specified age in accordance with Code Section 409A.

Payments due before termination of employment for any calendar year will be made during the first 2 ¹/₂ months of such year based on the balance as of the February 14 that falls within such 2 ¹/₂ month period. Payments due on account of termination of employment will be made during the first 2 ¹/₂ months of the year following termination of employment based on the balance as of the February 14 that falls within such 2 ¹/₂ month period. Notwithstanding the foregoing, if a Participant is a “specified employee” for purposes of Code Section 409A, distribution on account of termination of employment (whether from the Retirement Account or the In-Service Accounts) shall be delayed until the earlier to occur of the Participant’s death or the date that is six months and one day following the Participant’s termination of employment with Aon and its Subsidiaries (the “Delay Period”), provided that such date is later than the date such payment would otherwise have been made pursuant to the preceding sentence. Upon the expiration of the Delay Period, the payment delayed pursuant to this Section 5.01 shall be paid to the Participant, and any remaining installment payments due under this Section 5.01 shall be payable in accordance with their original payment schedule.

A Participant may elect to change the form of distribution and/or the timing of commencement of payment of his Distribution Accounts provided such election (i) is made at least 12 months before the date the lump sum payment or the first installment payment is otherwise scheduled to be paid, (ii) shall not take effect until at least 12 months after the date on which such election is made, and (iii) except in the case of a payment upon the death or Unforeseeable Emergency (as described below in Section 5.03) of the Participant, shall defer payment of the Participant’s Distribution Accounts for at least five years from the date the lump sum payment or the first installment amount would otherwise have been paid. A Participant shall not be permitted to elect to change the form of distribution and/or the timing of commencement of payments for his Accounts more than once.

5.02 Installment Payments

If the Participant has elected installment payments, the amount of the first payment shall be a fraction of the total balances of the Participant’s Distribution Accounts as of the applicable February 14, the numerator of which is one and the denominator of which is the total number of installments elected. The amount of each subsequent payment shall be a fraction of the total balances, including any dividend equivalents, of the Participant’s Distribution Accounts similarly computed for each subsequent payment, the numerator of which is one and the denominator of which is the total number of installments remaining. Each installment shall be withdrawn proportionately from the Aon Common Stock Account and Aon General Account and whatever other Investment Accounts of the Participants exist.

5.03 Withdrawals for Unforeseeable Emergency

Amounts deferred under the Plan may be distributed to a Participant, upon the written request of the Participant and at the discretion of the Administrative Committee, based on an Unforeseeable Emergency. An “Unforeseeable Emergency” shall mean a severe financial hardship resulting from (i) an illness or accident of the Participant, the Participant’s spouse or

Beneficiary, or the Participant's dependent (as defined in Code Section 152, without regard to Code Section 152(b)(1), (b)(2), and (d)(1)(B)); (ii) the loss of the Participant's property due to casualty (including the need to rebuild a home following damage to a home not otherwise covered by insurance, for example, not as a result of a natural disaster); or (iii) other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the Participant. In addition, the need to pay for medical expenses, including non-refundable deductibles, as well as for the costs of prescription drug medication, may constitute an Unforeseeable Emergency. Finally, the need to pay for the funeral expenses of the Participant's spouse or Beneficiary, or the Participant's dependent (as defined in Code Section 152, without regard to Code Section 152(b)(1), (b)(2), and (d)(1)(B)) may also constitute an Unforeseeable Emergency. Adequate proof of Unforeseeable Emergency must be provided to the Administrative Committee. Withdrawals for Unforeseeable Emergency may not exceed the lesser of (i) the balance of the Participant's Distribution Accounts and (ii) the amount reasonably necessary to satisfy the Unforeseeable Emergency plus taxes reasonably anticipated as a result of the payout and may be made only if the Administrative Committee finds that the Unforeseeable Emergency may not be relieved through reimbursement or compensation from insurance or otherwise or by liquidation of the Participant's assets, to the extent the liquidation of such assets would not cause severe financial hardship. Any withdrawal for Unforeseeable Emergency will be made within 90 days of the occurrence of the Unforeseeable Emergency. If a distribution on account of an Unforeseeable Emergency is granted, deferrals for the remainder of that calendar year shall cease.

Withdrawals for Unforeseeable Emergency shall be made in the following order: (1) from the Distribution Account with the closest payment date to the date of withdrawal; (2) to the extent not yet satisfied, from the Distribution Account with the next closest payment date, and so forth. Amounts distributed from each Distribution Account shall be taken pro rata from all Investment Accounts within that specified Distribution Account.

5.04 Distribution Upon Death

If any Participant dies when installment payments are being paid to the Participant, the unpaid amounts in the Participant's Distribution Accounts shall be paid to the Participant's Beneficiary in accordance with the time period selected by the Participant. If any Participant dies when installment payments are not being paid to the Participant, such unpaid amounts shall be paid to the designated Beneficiary beginning in the year after the Participant's death, and shall be paid in accordance with the time period selected by the Participant for payments at termination of employment. If any Participant dies who selected a lump sum distribution that has not yet been paid, such lump sum distribution shall be paid to the Participant's Beneficiary in the year after the Participant's death. If a Beneficiary dies after the Participant but before payments have commenced, payment will be made to the Beneficiary's estate in a single lump sum. If a Participant fails to designate a beneficiary, the amounts payable hereunder shall be made to the Participant's estate in a single lump sum. If a Beneficiary predeceases the Participant, amounts payable hereunder shall be made to the contingent Beneficiary, but if none or if not living, payments shall be made to the Participant's estate in a single lump sum.

5.05 Form of Distribution

All distributions will be in the form of cash.

5.06 Prohibition on Acceleration of Payments

The time or schedule of any payment or amount scheduled to be paid pursuant to the terms of the Plan may not be accelerated except as otherwise permitted under Code Section 409A and the guidance and Treasury regulations issued thereunder.

SECTION 6

Miscellaneous

6.01 Participant's Rights and Interest in the Accounts

No provision in this Plan shall be construed to give any Participant the right to be retained in the Company's or a Subsidiary's service or to any benefits not specifically provided by the Plan. Neither a Participant nor a Beneficiary shall have any interest in the deferred compensation or earnings credited to his accounts other than as an unsecured general creditor of the Company. All amounts deferred or otherwise held for the account of a Participant or a Beneficiary under the Plan shall remain the sole property of the Company or Subsidiary. The Company may or may not decide to purchase an annuity or insurance contract intended to mirror the performance of the investment elections made by the Participants or Beneficiaries, but in all circumstances such annuity or insurance contract will be owned by the Company.

6.02 Nonalienability and Nontransferability

The rights of a Participant to the payment of deferred compensation as provided in the Plan shall not be assigned, transferred, pledged or encumbered, or be subject in any manner to alienation or anticipation. No Participant may borrow against his Accounts. No Accounts shall be subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance, charge, garnishment, execution, or levy of any kind, whether voluntary or involuntary, including any liability which is for alimony or other payments for the support of a spouse or former spouse, or for any other relative of any Participant.

6.03 Plan Administrator

The administrator of the Plan shall be the Administrative Committee, which shall have authority to adopt rules and regulations for carrying out the Plan, to delegate its administrative responsibilities as it shall, from time to time, deem advisable, and to interpret, construe, and implement the provisions thereof, in its complete discretion. Any decision or interpretation of any provision of the Plan adopted by the Administrative Committee shall be final and conclusive.

If a recapitalization, stock dividend (including a spinoff dividend), combination or exchange of shares, merger, consolidation, rights offering, separation, reorganization, liquidation or any other change in the corporate structure of the Company or its shares occurs, the Administrative Committee may make such equitable adjustments to prevent the enlargement or dilution of rights, as it may deem appropriate in the number and class of shares of Aon common stock so credited.

6.04 Amendment and Termination

The Plan may, at any time, be amended or modified, or, subject to and in compliance with Code Section 409A, terminated by action of the Board. No amendment, modification, or termination shall, without the consent of a Participant, adversely affect such Participant's rights with respect to amounts accrued in his or her Accounts.

SECTION 7

General Provisions

7.01 Controlling Law

Except to the extent superseded by federal law, the laws of Illinois shall be controlling in all matters relating to the Plan.

7.02 Facility of Payment

Any amounts payable hereunder to any person under legal disability or who, in the judgment of the Administrative Committee, is unable to properly manage his financial affairs may be paid to the legal representative of such person or may be applied for the benefit of such person in any manner which the Administrative Committee may select.

7.03 Withholding of Payroll Taxes

The Company shall withhold from such payments any taxes required to be withheld for federal, state, or local government purposes.

7.04 Liability

No member of the Board, no employee of the Company or a Subsidiary, and no member of the Administrative Committee itself shall be liable for any act or action hereunder whether of omission or commission, by any other member or employee or by any agent to whom duties in connection with the administration of the Plan have been delegated or, except in circumstances involving his bad faith, gross negligence or fraud, for anything done or omitted to be done by himself. The Company will fully indemnify and hold the members of the Administrative Committee harmless from any liability hereunder, except in circumstances involving an Administrative Committee member's bad faith, gross negligence, or fraud.

7.05 Successors

The provisions of the Plan shall bind and inure to the benefit of the Company and its successors and assigns. The term "successors" as used herein shall include any corporation or other business entity which shall by merger, consolidation, purchase, or otherwise, acquire all or substantially all of the business and assets of the Company and successors of any such corporation or other business entity

7.06 Code Section 409A

The Plan and the benefits provided hereunder are intended to comply with Code Section 409A and the guidance and Treasury regulations issued thereunder, to the extent applicable thereto. Notwithstanding any provision of the Plan to the contrary, the Plan shall be interpreted and construed consistent with this intent. Notwithstanding the foregoing, the Company shall not be required to assume any increased economic burden in connection therewith. Although the Company and the Administrative Committee intend to administer the

Plan so that it will comply with the requirements of Code Section 409A, neither the Company nor the Administrative Committee represents or warrants that the Plan will comply with Code Section 409A or any other provision of federal, state, local, or non-United States law. Neither the Company, its Subsidiaries, nor their respective directors, officers, employees or advisers shall be liable to any Participant (or any other individual claiming a benefit through the Participant) for any tax, interest, or penalties the Participant might owe as a result of participation in the Plan, and the Company and its Subsidiaries shall have no obligation to indemnify or otherwise protect any Participant from the obligation to pay any taxes pursuant to Code Section 409A.

IN WITNESS WHEREOF, Aon Corporation has adopted the Aon Deferred Compensation Plan (As Amended and Restated Effective as of January 1, 2008), as of the 16th day of December, 2008.

AON CORPORATION

AON CORPORATION

By:

/s/ Christa Davies

Christa Davies

Executive Vice President and
Chief Financial Officer

By:

/s/ Jeremy G.O. Farmer

Jeremy G.O. Farmer

Senior Vice President and Global Head of Human
Resources

April 2, 2012

Aon plc
8 Devonshire Square
London EC2M 4PL
England

Re: Deferred Compensation Obligations

Ladies and Gentlemen:

I am Vice President and Chief Counsel — Corporate of Aon plc (the “Company”). I refer to the Registration Statement on Form S-8 (the “Registration Statement”) being filed by the Company with the Securities and Exchange Commission (the “SEC”) under the Securities Act of 1933, as amended (the “Securities Act”), relating to the registration of \$50,000,000 of deferred compensation obligations (the “Deferred Compensation Obligations”) that may be offered to eligible employees of the Company and its subsidiaries pursuant to the Aon Deferred Compensation Plan (the “Plan”).

I am familiar with the proceedings to date with respect to the proposed offering of the Deferred Compensation Obligations and have examined such records, documents and questions of law, and satisfied myself as to such matters of fact, as I have considered relevant and necessary as a basis for this opinion.

In rendering the opinions expressed below, I have assumed the authenticity of all documents submitted to me as originals and the conformity to the originals of all documents submitted to me as copies. In addition, I have assumed and have not verified the accuracy as to factual matters of each document I reviewed. I have also assumed (i) that each of the parties to the Plan was duly organized and was at all relevant times and is validly existing and in good standing under the laws of its jurisdiction of organization and had at all relevant times and has the full power and authority to execute, deliver and perform the Plan, (ii) that the Plan has been duly authorized, executed and delivered by each of the Parties to the Plan, (iii) that the Plan constitutes the valid and binding agreement of each of the parties thereto (other than the Company) in accordance with its terms and (iv) that the terms and provisions of the Plan do not, and the execution, delivery and performance thereof by each of the parties to the Plan do not and will not, violate the respective organizational documents of any of the parties to the Plan or any law, order or decree of any court, administrative agency or other governmental authority binding on any such party, or result in a breach of or default under any contract, instrument or agreement to which any such party is a party or which it is bound.

Based on the foregoing, I am of the opinion that the Deferred Compensation Obligations, when issued in accordance with the terms of and subject to the conditions of the Plan, will constitute validly issued and legally binding obligations of the Company, enforceable against the Company in accordance with their terms and the terms of the Plan (subject to bankruptcy, insolvency, reorganization, moratorium, fraudulent conveyance, fraudulent transfer or other similar laws relating to or affecting creditors’ rights generally and to equitable principles, regardless of whether considered in a proceeding in equity or at law).

This opinion letter is limited to the laws of the State of Illinois and the federal laws of the United States of America.

I do not find it necessary for the purposes of this opinion letter to cover, and accordingly I express no opinion as to, the application of the securities or blue sky laws of the various states or the District of Columbia to sales of the Common Stock.

I hereby consent to the filing of this opinion letter as an Exhibit to the Registration Statement and to all references to me under the caption “Legal Matters” in the Prospectus forming a part of the Registration Statement. In

giving such consent, I do not thereby admit that I am within the category of persons whose consent is required by Section 7 of the Securities Act or the related rules and regulations promulgated by the SEC.

Very truly yours,

/s/ Ram Padmanabhan

Ram Padmanabhan
Vice President and Chief Counsel — Corporate

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in post-effective amendments to the following Registration Statements being filed by Aon plc, successor to Aon Corporation:

- Form S-8 (File No. 333-55773), pertaining to the Aon Stock Award Plan and Aon Stock Option Plan, Aon 1998 Employee Stock Purchase Plan and the Rath & Strong, Inc. Employees' Stock Bonus Plan;
- Form S-8 (File No. 333-103344), pertaining to the Aon Stock Incentive Program;
- Form S-8 (File No. 333-106584), pertaining to the Aon Deferred Compensation Plan;
- Form S-8 (File No. 333-145928), pertaining to the Aon Stock Incentive Program;
- Form S-8 (File No. 333-145930), pertaining to the Employment Agreement between Aon Corporation and Gregory C. Case;
- Post Effective Amendment No. 1 on Form S-8 to Form S-4 (File No. 333-168320), pertaining to the Amended and Restated Global Stock and Incentive Compensation Plan of Hewitt Associates, Inc.;
- Form S-8 (File No. 333-174788), pertaining to the Aon Corporation 2011 Stock Incentive Plan and Aon Corporation 2011 Employee Stock Purchase Plan; and
- Form S-8 (File No. 333-178906), pertaining to the Aon Savings Plan

of our reports dated February 24, 2012, with respect to the consolidated financial statements of Aon Corporation and the effectiveness of internal control over financial reporting of Aon Corporation, included in Aon Corporation's Annual Report (Form 10-K) for the year ended December 31, 2011, filed with the Securities and Exchange Commission.

We also consent to the reference to our firm under the caption "Experts" in the post-effective amendment to the Registration Statement on Form S-8 (File No. 333-145930) pertaining to the Employment Agreement between Aon Corporation and Gregory C. Case.

We also consent to the incorporation by reference in a post-effective amendment to the Registration Statement on Form S-8 (File No. 333-178906) pertaining to the Aon Savings Plan of our report dated June 29, 2011, with respect to the financial statements and supplemental schedule of the Aon Savings Plan included in the Aon Savings Plan's Annual Report (Form 11-K) for the year ended December 31, 2010, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Chicago, Illinois
March 30, 2012

Aon plc

DIRECTOR AND OFFICER'S POWER OF ATTORNEY
(Registration Statements on Form S-8)

The undersigned director and officer of Aon plc (the "Company") hereby severally constitutes and appoints Peter Lieb and Ram Padmanabhan, and each of them acting alone, as his or her true and lawful attorneys-in-fact and agents, with the power of substitution and resubstitution in each of them for him or her and in his or her name, place and stead, and in any and all capacities, to sign any and all amendments (including post-effective amendments) to the Company's Registration Statements on Form S-8, Registration Nos. 2-79114, 2-82791, 2-86380, 2-91340, 2-91341, 33-27984, 33-42575, 33-59037, 333-55773, 333-103344, 333-106584, 333-145928, 333-145930, 333-168320, 333-174788 and 333-178906 (collectively, the "Registration Statements"), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission and any applicable securities exchange or securities self-regulatory body, granting unto said 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 in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them or their or his or her substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Dated this 2nd day of April, 2012.

By: /s/ Gregory C. Case

Gregory C. Case

Aon plc

OFFICER'S POWER OF ATTORNEY

(Registration Statements on Form S-8)

The undersigned officer of Aon plc (the "Company") hereby severally constitutes and appoints Gregory C. Case, Peter Lieb and Ram Padmanabhan, and each of them acting alone, as his or her true and lawful attorneys-in-fact and agents, with the power of substitution and resubstitution in each of them for him or her and in his or her name, place and stead, and in any and all capacities, to sign any and all amendments (including post-effective amendments) to the Company's Registration Statements on Form S-8, Registration Nos. 2-79114, 2-82791, 2-86380, 2-91340, 2-91341, 33-27984, 33-42575, 33-59037, 333-55773, 333-103344, 333-106584, 333-145928, 333-145930, 333-168320, 333-174788 and 333-178906 (collectively, the "Registration Statements"), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission and any applicable securities exchange or securities self-regulatory body, granting unto said 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 in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them or their or his or her substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Dated this 2nd day of April, 2012.

By: /s/ Christa Davies

Christa Davies

Aon plc

OFFICER'S POWER OF ATTORNEY
(Registration Statements on Form S-8)

The undersigned officer of Aon plc (the "Company") hereby severally constitutes and appoints Gregory C. Case, Peter Lieb and Ram Padmanabhan, and each of them acting alone, as his or her true and lawful attorneys-in-fact and agents, with the power of substitution and resubstitution in each of them for him or her and in his or her name, place and stead, and in any and all capacities, to sign any and all amendments (including post-effective amendments) to the Company's Registration Statements on Form S-8, Registration Nos. 2-79114, 2-82791, 2-86380, 2-91340, 2-91341, 33-27984, 33-42575, 33-59037, 333-55773, 333-103344, 333-106584, 333-145928, 333-145930, 333-168320, 333-174788 and 333-178906 (collectively, the "Registration Statements"), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission and any applicable securities exchange or securities self-regulatory body, granting unto said 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 in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them or their or his or her substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Dated this 2nd day of April, 2012.

By: /s/ Laurel Meissner
Laurel Meissner

Aon plc

DIRECTOR'S POWER OF ATTORNEY
(Registration Statements on Form S-8)

The undersigned director of Aon plc (the "Company") hereby severally constitutes and appoints Gregory C. Case, Peter Lieb and Ram Padmanabhan, and each of them acting alone, as his or her true and lawful attorneys-in-fact and agents, with the power of substitution and resubstitution in each of them for him or her and in his or her name, place and stead, and in any and all capacities, to sign any and all amendments (including post-effective amendments) to the Company's Registration Statements on Form S-8, Registration Nos. 2-79114, 2-82791, 2-86380, 2-91340, 2-91341, 33-27984, 33-42575, 33-59037, 333-55773, 333-103344, 333-106584, 333-145928, 333-145930, 333-168320, 333-174788 and 333-178906 (collectively, the "Registration Statements"), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission and any applicable securities exchange or securities self-regulatory body, granting unto said 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 in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them or their or his or her substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Dated this 2nd day of April, 2012.

By: /s/ Lester B. Knight
Lester B. Knight

Aon plc

DIRECTOR'S POWER OF ATTORNEY
(Registration Statements on Form S-8)

The undersigned director of Aon plc (the "Company") hereby severally constitutes and appoints Gregory C. Case, Peter Lieb and Ram Padmanabhan, and each of them acting alone, as his or her true and lawful attorneys-in-fact and agents, with the power of substitution and resubstitution in each of them for him or her and in his or her name, place and stead, and in any and all capacities, to sign any and all amendments (including post-effective amendments) to the Company's Registration Statements on Form S-8, Registration Nos. 2-79114, 2-82791, 2-86380, 2-91340, 2-91341, 33-27984, 33-42575, 33-59037, 333-55773, 333-103344, 333-106584, 333-145928, 333-145930, 333-168320, 333-174788 and 333-178906 (collectively, the "Registration Statements"), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission and any applicable securities exchange or securities self-regulatory body, granting unto said 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 in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them or their or his or her substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Dated this 2nd day of April, 2012.

By: /s/ Fulvio Conti

Fulvio Conti

Aon plc

DIRECTOR'S POWER OF ATTORNEY

(Registration Statements on Form S-8)

The undersigned director of Aon plc (the "Company") hereby severally constitutes and appoints Gregory C. Case, Peter Lieb and Ram Padmanabhan, and each of them acting alone, as his or her true and lawful attorneys-in-fact and agents, with the power of substitution and resubstitution in each of them for him or her and in his or her name, place and stead, and in any and all capacities, to sign any and all amendments (including post-effective amendments) to the Company's Registration Statements on Form S-8, Registration Nos. 2-79114, 2-82791, 2-86380, 2-91340, 2-91341, 33-27984, 33-42575, 33-59037, 333-55773, 333-103344, 333-106584, 333-145928, 333-145930, 333-168320, 333-174788 and 333-178906 (collectively, the "Registration Statements"), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission and any applicable securities exchange or securities self-regulatory body, granting unto said 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 in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them or their or his or her substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Dated this 2nd day of April, 2012.

By: /s/ Cheryl A. Francis

Cheryl A. Francis

Aon plc

DIRECTOR'S POWER OF ATTORNEY
(Registration Statements on Form S-8)

The undersigned director of Aon plc (the "Company") hereby severally constitutes and appoints Gregory C. Case, Peter Lieb and Ram Padmanabhan, and each of them acting alone, as his or her true and lawful attorneys-in-fact and agents, with the power of substitution and resubstitution in each of them for him or her and in his or her name, place and stead, and in any and all capacities, to sign any and all amendments (including post-effective amendments) to the Company's Registration Statements on Form S-8, Registration Nos. 2-79114, 2-82791, 2-86380, 2-91340, 2-91341, 33-27984, 33-42575, 33-59037, 333-55773, 333-103344, 333-106584, 333-145928, 333-145930, 333-168320, 333-174788 and 333-178906 (collectively, the "Registration Statements"), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission and any applicable securities exchange or securities self-regulatory body, granting unto said 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 in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them or their or his or her substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Dated this 2nd day of April, 2012.

By: /s/ Edgar D. Jannotta
Edgar D. Jannotta

Aon plc

DIRECTOR'S POWER OF ATTORNEY
(Registration Statements on Form S-8)

The undersigned director of Aon plc (the "Company") hereby severally constitutes and appoints Gregory C. Case, Peter Lieb and Ram Padmanabhan, and each of them acting alone, as his or her true and lawful attorneys-in-fact and agents, with the power of substitution and resubstitution in each of them for him or her and in his or her name, place and stead, and in any and all capacities, to sign any and all amendments (including post-effective amendments) to the Company's Registration Statements on Form S-8, Registration Nos. 2-79114, 2-82791, 2-86380, 2-91340, 2-91341, 33-27984, 33-42575, 33-59037, 333-55773, 333-103344, 333-106584, 333-145928, 333-145930, 333-168320, 333-174788 and 333-178906 (collectively, the "Registration Statements"), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission and any applicable securities exchange or securities self-regulatory body, granting unto said 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 in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them or their or his or her substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Dated this 2nd day of April, 2012.

By: /s/ Jan Kalff
Jan Kalff

Aon plc

DIRECTOR'S POWER OF ATTORNEY
(Registration Statements on Form S-8)

The undersigned director of Aon plc (the "Company") hereby severally constitutes and appoints Gregory C. Case, Peter Lieb and Ram Padmanabhan, and each of them acting alone, as his or her true and lawful attorneys-in-fact and agents, with the power of substitution and resubstitution in each of them for him or her and in his or her name, place and stead, and in any and all capacities, to sign any and all amendments (including post-effective amendments) to the Company's Registration Statements on Form S-8, Registration Nos. 2-79114, 2-82791, 2-86380, 2-91340, 2-91341, 33-27984, 33-42575, 33-59037, 333-55773, 333-103344, 333-106584, 333-145928, 333-145930, 333-168320, 333-174788 and 333-178906 (collectively, the "Registration Statements"), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission and any applicable securities exchange or securities self-regulatory body, granting unto said 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 in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them or their or his or her substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Dated this 2nd day of April, 2012.

By: /s/ J. Michael Losh
J. Michael Losh

Aon plc

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(Registration Statements on Form S-8)

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Dated this 2nd day of April, 2012.

By: /s/ R. Eden Martin
R. Eden Martin

Aon plc

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Dated this 2nd day of April, 2012.

By: /s/ Robert S. Morrison
Robert S. Morrison

Aon plc

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Dated this 2nd day of April, 2012.

By: /s/ Richard B. Myers
Richard B. Myers

Aon plc

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Dated this 2nd day of April, 2012.

By: /s/ Richard C. Notebaert
Richard C. Notebaert

Aon plc

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Dated this 2nd day of April, 2012.

By: /s/ John W. Rogers, Jr.
John W. Rogers, Jr.

Aon plc

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Dated this 2nd day of April, 2012.

By: /s/ Gloria Santona
Gloria Santona

Aon plc

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Dated this 2nd day of April, 2012.

By: /s/ Carolyn Y. Woo
Carolyn Y. Woo