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Date:	March 30, 2012
To:	Officers/Operations Managers/Cashiers
Category:	Operations
From:	Michael Ames
Attention:	Officers/Operations Managers/Cashiers
Subject:	Special Deposit and Withdrawal Procedures - Aon PLC CUSIP: G0408V102 - REVISED

Effective April 2, 2012, Aon Corporation, heretofore a Delaware corporation, will have completed its plan to reorganize its corporate structure and relocate Aon's corporate headquarters to the United Kingdom. This reorganization will result in stockholders of the old Aon Corporation holding shares, on a one-for-one basis, receiving shares in a newly-formed public limited company, Aon PLC, CUSIP G0408V102 organized under English law. As a result, Participants and their clients that re-register physical shares of Aon PLC may be subjected to United Kingdom Stamp Duty taxes.

As DTC will not be collecting nor remitting such Stamp Duty taxes, on the April 2, 2012 effective date, Aon PLC will be made eligible for virtually all book-entry DTC services with the exception of physical deposits and physical withdrawals. DTC and Aon's transfer agent, Computershare, have, however, developed special procedures that will accommodate the introduction and withdrawal of physical shares to a Participant's account via DTC's Deposit and Withdrawal at Custodian ("DWAC") process, the details of which are outlined in the attached procedures. It is important for Participants looking deposit or withdraw shares from their DTC account to familiarize themselves with these procedures.

For additional information or questions, or to request a Stock Transfer and Deposit Request Form, please contact Computershare at:

Email: USAllGlobalTransactionTeam@computershare.com

Telephone #:

Toll Free: 855.231.9429

Local number: 732.491.0717

TDD: 800.952.9245

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Non-Confidential

ISSUER: AON PLC

CUSIP NUMBER: G0408V102

ISIN NUMBER: GB00B5BT0K07

ISSUE DESCRIPTION: CLASS A ORDINARY SHARES

SPECIAL INSTRUCTIONS FOR DEPOSITS OF AON PLC SHARES INTO DTC.

Note: The DTC Deposit function has been turned off, the below steps must be followed in order to successfully deposit AON shares into DTC.

DTC SHALL NOT BE LIABLE FOR: (1) ANY LOSS RESULTING DIRECTLY OR INDIRECTLY FROM INTERRUPTIONS, DELAYS, OR DEFECTS ARISING FROM OR RELATED TO ITS SERVICES; AND (2) ANY SPECIAL, CONSEQUENTIAL, EXEMPLARY, INCIDENTAL, OR PUNITIVE DAMAGES.

Further, DTC shall not be liable for any Tax with respect to the UK Shares, including, without limitation, with respect to the registration of the UK Shares in the name of Cede, the transfer of the UK Shares to or from Cede, the deposit and withdrawal of the UK Shares to or from DTC, transfers of interests in the UK Shares on the books of DTC.

DEPOSITS INTO DTC

Step 1: Shareholder to complete AON PLC Stock Transfer and Deposit Request Form.

This form must be signed by the registered shareholder and Medallion guaranteed and must contain the depositing DTC participant's number, the account number with the depositing DTC participant as well as the DTC participant's contact name and contact phone number.

Completion of the AON PLC Stock Transfer and Deposit Request Form.

The Field "Consideration Money" should be left blank. As per Step 3 below, once the original forms are received by Computershare, a representative from Computershare will contact the DTC participant noted in the contact details of the Stock Transfer and Deposit Request Form and will advise them of the Consideration Money. The Consideration Money (in this case, the market value of the shares) will be based on AON's closing price in USD on the NYSE, as at the date the stock transfer form is executed.

The Stamp Duty will then be calculated as follows:

- Multiply number of shares by Aon's closing price on NYSE as at the date the stock transfer form is executed;
- Convert the USD market value of the shares (as per above - noted on the Stock Transfer and Deposit Request Form under 'Consideration Money US\$) into Great Britain Pounds ('GBP') using exchange rate as at the day transfer is being requested;

- Multiply market value of the shares (as per above) by the Stamp Duty rate of 1.5% (and rounded up to nearest £5).
- The wire to Computershare must be in GBP.

Step 2: Send the original share certificate and the completed AON PLC Stock Transfer and Deposit Request Form to:

Regular mail:
Computershare
P.O. Box 43078
Providence, RI 02940-3078

Overnight/certified/registered delivery:
Computershare
250 Royall Street
Canton, MA 02021

Step 3: Once Computershare receives the original Share Certificate and completed Stock Transfer and Deposit Request Form, a representative from Computershare will contact the DTC participant noted on the Stock Transfer and Deposit Request Form and will advise the DTC participant:

- i) The required Stamp Duty in Great Britain Pounds ('GBP')
Note: once the Stamp Duty amount is communicated, the DTC participant must wire the GBP the same day, otherwise the transaction will be rejected. Computershare will then remit payment to HMRC along with Stock Transfer form to be stamped.
- ii) Computershare's wire account information.

Step 4: Provided your documentation is in good order and that we have received the proper payment in GBP; Computershare will send the transfer form to be 'stamped' by HMRC at their offices in Birmingham, England. Once we receive the stamped form back from HMRC, Computershare will contact the DTC participant noted on the Stock Transfer and Deposit Request form and will advise the DTC participant to:

- i) To initiate a DWAC deposit; **the DWAC must contain the registration name that appears on the share certificate as well as the share certificate number(s) in the comment section**

It is important that you follow the steps above to ensure that your transfer can be completed. Provided your documentation is in good order and that we have received the proper payment in GBP from your broker, we will send it to be "stamped" by HMRC at their offices in Birmingham, England, and will aim to complete your transfer within 10 business days from the time it is received back from HMRC. If your transfer cannot be processed due to missing or incomplete documentation, we will contact you for more information.

Stamp Duty

What is Stamp Duty?

Stamp Duty at the rate of 1.5% (and rounded up to nearest £5) is a tax applied by the UK authority, HM Revenue & Customs (“HMRC”) on paper transfers of UK PLC shares into a foreign depository nominee. The transfer cannot be registered by the company’s registrar or transfer agent unless the Stamp Duty is paid. You can find out more information about UK Stamp Duty from the Stamp Office Helpline on +44 845 603 0135 or at <http://www.hmrc.gov.uk/sd/shares/sharetransfers.htm>.

How is Stamp Duty Calculated?

Stamp Duty is calculated at the rate of 1.5% (and rounded up to nearest £5) of the consideration money/market value of shares (in pounds sterling) based on the closing price on the day the Stock Transfer and Deposit Request Form is executed. Please contact Computershare for information about how to calculate the value of your Aon plc shares for Stamp Duty purposes.

How do I arrange to pay the Stamp Duty?

Please have your broker contact Computershare to arrange for the payment of Stamp Duty (on your behalf) to Computershare. Computershare will then effect payment of Stamp Duty to HMRC.

For additional information or questions, or to request a Stock Transfer and Deposit Request Form, please contact Computershare at:

Email: USAllGlobalTransactionTeam@computershare.com

Telephone #:

Toll Free: 855.231.9429

Local number: 732.491.0717

TDD: 800.952.9245

ISSUER: AON PLC

CUSIP NUMBER: G0408V102

ISIN NUMBER: GB00B5BT0K07

ISSUE DESCRIPTION: CLASS A ORDINARY SHARES

SPECIAL INSTRUCTIONS FOR DTC WITHDRAWALS OF AON PLC SHARES

Note: The DTC Withdrawal function has been turned off, the below steps must be followed in order to successfully withdraw AON shares from DTC.

DTC SHALL NOT BE LIABLE FOR: (1) ANY LOSS RESULTING DIRECTLY OR INDIRECTLY FROM INTERRUPTIONS, DELAYS, OR DEFECTS ARISING FROM OR RELATED TO ITS SERVICES; AND (2) ANY SPECIAL, CONSEQUENTIAL, EXEMPLARY, INCIDENTAL, OR PUNITIVE DAMAGES.

Further, DTC shall not be liable for any Tax with respect to the UK Shares, including, without limitation, with respect to the registration of the UK Shares in the name of Cede, the transfer of the UK Shares to or from Cede, the deposit and withdrawal of the UK Shares to or from DTC, transfers of interests in the UK Shares on the books of DTC.

WITHDRAWALS OUT OF DTC

Step 1: DTC participant to complete AON PLC Stock Transfer Request Form. This form must be signed and medallion guaranteed, by the DTC Participant.

Completion of the AON PLC Stock Transfer Request Form

Consideration Money:

The amount of money that was paid for the transfer (not necessarily the market value of the shares) in Great Britain Pounds ('GBP').

Consideration Nil: If the consideration money paid for the transfer is Nil, there will be no Stamp Duty payable; however section 8 **does** need to be completed. Complete section 1 – 5 and section 8 – 10 of the Stock Transfer Request Form. Write "Nil" in section 1.

Consideration paid, if any – under the equivalent value of £1000: If the consideration money paid for the transfer (not necessarily the market value of the shares) is, in the equivalent value, between £0.01 and £1000 then sections 1 – 5 and section 8-10 need to be completed. Please write the amount paid in section 1.

Consideration paid, if any – over the equivalent value of £1000: If the consideration money paid for the transfer (not necessarily the market value of the shares) is above the equivalent value of £1000, then Stamp Duty needs to be paid to the UK Stamp Office in Birmingham and sections 1-5 and section 8-10 need to be completed. Please write the amount paid (not necessarily the market value of the shares), if any, in section 1.

Section 5 – Authorized Signature: The Authorized Signature needs to be signed by an authorized officer from DTC. See Step 2

New Holder Information:

Please note that registrations in the name of a Trust are not available for AON Class A Ordinary Shares.

Please refer to How to Complete Stock Transfer Request Form and FAQs on the Stock Transfer Request Form for further information.

Step 2: The DTC participant forwards the completed AON PLC Stock Transfer Request Form for signature to:

**DTC Attn: Larry Broughton – Manager
2nd Sub-Level
55 Water Street
New York, NY 10041**

An authorized officer of DTC must sign in section 5 under Authorized Signature. A DTC signature is required since the shares are being debited from the Cede & Co account on the U.S. register.
DTC then returns the signed Stock Transfer Request Form back to the DTC participant.

Step 3: If Stamp Duty is payable, the DTC participant must send the completed Stock Transfer Request form signed by DTC and required payment to:

Birmingham Stamp Office
9th Floor, City Centre House
30 Union St BIRMINGHAM B2 4AR UNITED KINGDOM
Tel: +44 845 603 0135 Fax: +44 121 643 8381
www.hmrc.gov.uk

It may also be possible to pay stamp duty online through HMRC's website. Please contact the Stamp Office for further information.

Stamp Duty**What is Stamp Duty?**

Stamp Duty is a tax applied by the UK authority, HM Revenue & Customs ("HMRC"), to share transfer forms. If Stamp Duty is payable on a transfer form, then the transfer cannot be registered by the company's registrar or transfer agent unless the Stamp Duty is paid. Stamp Duty is usually payable by the transferee i.e. the recipient of shares from a transfer. You can find out more information about UK Stamp Duty from the Stamp Office Helpline on +44 845 603 0135 or at <http://www.hmrc.gov.uk/sd/shares/sharetransfers.htm>.

How is Stamp Duty Calculated?

Unless a transfer is exempt, Stamp Duty is calculated (in Pounds Sterling and rounded up to the nearest £5) at the rate of 0.5% of the consideration money (not necessarily the market value of the shares) paid for the transfer.

NB - Note that for transfers *into* DTC, Stamp Duty is instead payable at the rate of 1.5% (in Pounds Sterling and rounded up to the nearest £5).

What are the exemptions from Stamp Duty?

- Shares that you receive as a gift.
- Shares that someone leaves to you in their Will.
- Shares held in trust that are transferred from one trustee or another.
- Shares that are transferred when you get divorced, or when your civil partnership is dissolved.
- Transfer of shares that a liquidator makes as settlement to Shareholders when a business is wound up
- Transfers of shares where the consideration money (not necessarily the market value of the shares) is less than £1000.

If exempt, Stock Transfer Form does not need to be sent to the HMRC.

Step 4: The DTC Participant then delivers the Original fully completed Stock Transfer Request form either with the Stamp Duty stamp applied by the HMRC or with the noted exemptions to Computershare:

Regular mail:
Computershare
P.O. Box 43078
Providence, RI 02940-3078

Overnight/certified/registered delivery:
Computershare
250 Royall Street
Canton, MA 02021

Step 5: Once Computershare receives the original Stock Transfer Form, Computershare will contact the DTC participant noted on the Stock Transfer Form and request them to initiate a DWAC withdrawal.

Step 6: The DTC Participant initiates a DWAC. The DWAC withdrawal must indicate the new holder's name and address as indicated on the Stock Transfer Form.

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