

Willis Towers Watson

November 10, 2016

DELIVERED VIA E-MAIL TO: policy@issgovernance.com

Institutional Shareholder Services Inc. (“ISS”)
1177 Avenue of Americas
2nd Floor
New York, NY 10036


Re: US Policy - General Share Issuance Mandates for Cross-Market Companies (US-listed, non-US-incorporated companies) (the “Consultation Paper”)

Dear Sirs and Madams:

We refer to the Consultation Paper issued by ISS on October 27, 2016 as part of the ISS draft 2017 policy updates. Further, we refer to the submission made by Irish counsel, Arthur Cox, to the Consultation Paper (the “**Submission**”).

We confirm that Willis Towers Watson plc agrees with, and is in support of, the Submission.

Yours faithfully,



Nicole Napolitano
Company Secretary