

Towers Watson & Co.  
Form 8-K  
January 27, 2010

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K**

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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of  
The Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): **January** , 2010

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**Towers Watson & Co.**

(Exact name of registrant as specified in its charter)

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**Delaware**  
(State or other jurisdiction  
of incorporation)

**333-161705**  
(Commission  
File Number)

**27-0676603**  
(IRS Employer  
Identification No.)

**875 Third Avenue  
New York, NY**  
(Address of principal executive offices)

**10022**  
(Zip Code)

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Registrant's telephone number, including area code (212) 725-7550

N/A

(Former name or former address, if changed since last report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02 Results of Operations and Financial Condition**

On January 25, 2010, Towers Watson & Co. (the Company, or Towers Watson ) hosted an analyst call providing consolidated guidance for the remainder of fiscal 2010. The Company also discussed preliminary quarterly financial results for the period ending December 31, 2009, for Watson Wyatt Worldwide, Inc., now known as Towers Watson Delaware Inc. and preliminary financial results for the six month period ended December 31, 2009, for Towers, Perrin, Forster & Crosby, Inc., now known as Towers Watson Pennsylvania Inc. The transcript of the analyst call is attached hereto as Exhibit 99.1.

The information contained in Exhibit 99.1 of this Current Report on Form 8-K is being furnished pursuant to this Item 2.02 and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act ), or otherwise subject to the liabilities of that section, and it shall not be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, whether made before or after the date hereof, except as expressly set forth by specific reference in such filing to such exhibit.

**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits**

<b>Exhibit No.</b>	<b>Description</b>
99.1	Transcript of analyst call

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**TOWERS WATSON & CO.**  
(Registrant)

Date: January 27, 2010

By: /s/ Roger F. Millay  
Name: Roger F. Millay  
Title: Chief Financial Officer