

Guinn Patricia Lynn
 Form 4
 January 04, 2011

FORM 4

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

OMB APPROVAL

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 Guinn Patricia Lynn

2. Issuer Name and Ticker or Trading Symbol
 Towers Watson & Co. [TW]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
 875 THIRD AVENUE
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
 01/01/2011

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
 Managing Dir., Risk & Fin Svcs

NEW YORK, NY 10022

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 ____ Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Ownership (Instr. 4)
				(A) or (D)	Price		
Class A Common Stock	01/01/2011		C	52,477	A \$ 52.06	52,477	D

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

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1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Security (Instr. 3 and 4)
Class B Common Stock	\$ 0	01/01/2011		C	52,477	01/01/2011 ⁽¹⁾ 01/01/2014 ⁽¹⁾	Class A Common Stock

Reporting Owners

Reporting Owner Name / Address	Relationships
	Director 10% Owner Officer Other
Guinn Patricia Lynn 875 THIRD AVENUE NEW YORK, NY 10022	Managing Dir., Risk & Fin Svcs

Signatures

Neil Falis, attorney-in-fact for Ms. Guinn 01/04/2011

**Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
 - ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- Automatic conversion from Class B-1 to Class A shares. Balance of shares consists of an equal number of shares of Class B common stock in subclasses B-2, B-3, and B-4, which, as a result of the closing under the Agreement and Plan of Merger (the Merger Agreement) entered into between (among others) Towers, Perrin, Forster & Crosby, Inc. and Watson Wyatt Worldwide, Inc., were issued by the Issuer. Subclasses B-2, B-3, and B-4 of the Issuer's Class B common stock will automatically convert to shares of Class A common stock of the Issuer on the second, third, and fourth anniversaries, respectively, of the effective time of the merger.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.