

TOWERS WATSON EBSA/PUBLIC DISCLOSURE
2010 DEC 14 PM 1:58

December 7, 2010

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210

Re: Notice Pursuant to 29 C.F.R. Section 2520.104-23

Dear Sir or Madam:

The following statement is being filed in accordance with the requirements of 29 C.F.R. section 2520.104-23:


1. Name of Employer: Towers Watson Delaware Inc., previously known as Watson Wyatt & Co.
2. Address of Employer: Towers Watson Delaware Inc.
901 North Glebe Road
Arlington, VA 22203-1853
3. Employer I.D. Number: 53-0181291
4. Towers Watson Delaware Inc. maintains nonqualified deferred compensation plans subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Four such plans subject to ERISA and maintained by Towers Watson Delaware Inc. are the subject of this statement: the Deferred Savings Plan for U.S. Employees of Watson Wyatt & Company, which covers 321 employees; the Excess Compensation Plan of Watson Wyatt & Company, which covers 389 employees; the Supplemental Retirement Income Plan for Eligible Employees of Watson Wyatt Insurance & Financial Services, Inc., which covers 1 employee; and the Supplemental Employees' Investment Plan for Eligible Employees of Watson Wyatt Insurance & Financial Services, Inc., which covers 1 employee.

Sincerely,

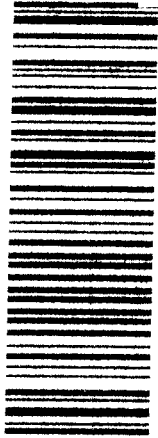
TOWERS WATSON DELAWARE INC.

By:

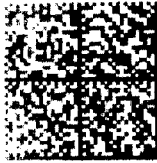

John C. Bowe
Director of Benefitscc: Douglas A. Daniluk
Matthew L. Eilenberg
Kathleen Perillo, Esq.

TOWERS WATSON 

901 North Glebe Road
Arlington, VA 22203



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