Gouvea Luiz Roberto Coutinho de Form 3 January 04, 2010 FORM 3 UNITED STATI

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

INITIAL STATEMENT OF 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 <u>*</u> Gouvea Luiz Roberto Coutinho de			2. Date of Event Requiring Statement (Month/Day/Year) 01/04/2010	3. Issuer Name and Ticker or Trading Symbol Towers Watson & Co. [TW]				
(Last)	(First)	(Middle)		4. Relationsh Person(s) to l	ip of Reporting Issuer	5. If Amendment, Date Original Filed(Month/Day/Year)		
875 THIRD AVENUE (Street) NEW YORK, NY 10022				Director X Officer		_X_ Form filed by One Reporting		
NEW YORK	.,ANYAI	10022		.e	rica Region (Hea			
(City)	(State)	(Zip)	Table I - Non-Derivative Securities Beneficially Owned					
1.Title of Securi (Instr. 4)	ty		2. Amount of Beneficially (Instr. 4)		Ownership	4. Nature of Indirect Beneficial Ownership (Instr. 5)		
Reminder: Repo owned directly o	-		ach class of securities benefic	cially S	SEC 1473 (7-02)			
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Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)								

1. Title of Derivative	2. Date Exercisable	e and Expiration	3. Title and A	Amount of	4.	5.	6. Nature of
Security	Date		Securities Ur	nderlying	Conversion	Ownership	Indirect
(Instr. 4)	(Month/Day/Year)	r) Derivative Security		ecurity	or Exercise	Form of	Beneficial
			(Instr. 4)		Price of	Derivative	Ownership
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Derivative Security	Security: Direct (D) or Indirect (I)	(Instr. 5)

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						(Instr. 5)	
Class B Common Stock	01/01/2011(1)	01/01/2014(1)	Class A Common Stock	130,350.432	\$ 0 <u>(1)</u>	D	Â
Class F Common Stock	01/01/2013(2)	01/01/2013(2)	Class A Common Stock	340.867	\$ 0 <u>(2)</u>	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		
Gouvea Luiz Roberto Coutinho de 875 THIRD AVENUE NEW YORK, NY 10022	Â	Â	Latin America Region (Head)	Â		
Signatures						
/s/Karl Chen, attorney-in-fact for Ma Gouvea	r. 01/04/2010					
**Signature of Reporting Person		Da	te			

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 5(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).

Consists of an equal number of shares of Class B common stock in subclasses B-1, 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,

(1) Inc. and Watson Wyatt Worldwide, Inc., were issued by the Issuer. Subclasses B-1, 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 first, second, third, and fourth anniversaries, respectively, of the effective time of the merger.

As a result of the closing under the Merger Agreement, non-transferable shares of Class F stock were issued by the Issuer. The Issuer's Class F stock represents only the contingent right to receive a pro rata portion of (a) a number of shares of the Issuer's Class A common stock equal to the number of shares of the Issuer's restricted Class A common stock, if any, forfeited by former Towers Perrin employees

(2) stock equal to the number of shares of the issuer's resulted class A common stock, it any, torreled by former rowers remin employed and (b) a number of shares of Class A common stock equal in value to the aggregate amount of cash dividends attributable to such forfeited shares. Shares of the Issuer's Class F stock will be automatically exchanged promptly following the third anniversary of the effective time of the merger for such a pro rata portion of shares of Class A common stock.

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.