

Gouvea Luiz Roberto Coutinho de  
 Form 3  
 January 04, 2010

**FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

OMB APPROVAL

OMB Number: 3235-0104  
 Expires: January 31, 2005  
 Estimated average burden hours per response... 0.5

**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 *			2. Date of Event Requiring Statement	3. Issuer Name <b>and</b> Ticker or Trading Symbol	
Â Gouvea Luiz Roberto Coutinho de			(Month/Day/Year)	Towers Watson & Co. [TW]	
(Last)	(First)	(Middle)		4. Relationship of Reporting Person(s) to Issuer	5. If Amendment, Date Original Filed(Month/Day/Year)
875 THIRD AVENUE				(Check all applicable)	
(Street)				___ Director	___ 10% Owner
NEW YORK, Â NY Â 10022				<input checked="" type="checkbox"/> Officer	___ Other
(City)	(State)	(Zip)		(give title below)	(specify below)
				Latin America Region (Head)	
			6. Individual or Joint/Group Filing(Check Applicable Line)		
			<input checked="" type="checkbox"/> Form filed by One Reporting Person		
			___ Form filed by More than One Reporting Person		

**Table I - Non-Derivative Securities Beneficially Owned**

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
---------------------------------	---	--	---

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

SEC 1473 (7-02)

**Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

**Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

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

(Instr. 5)

Class B Common Stock	01/01/2011 <sup>(1)</sup>	01/01/2014 <sup>(1)</sup>	Class A Common Stock	130,350.432	\$ 0 <sup>(1)</sup>	D	Â
Class F Common Stock	01/01/2013 <sup>(2)</sup>	01/01/2013 <sup>(2)</sup>	Class A Common Stock	340.867	\$ 0 <sup>(2)</sup>	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	Â Latin America Region (Head)	Â

## Signatures

/s/Karl Chen, attorney-in-fact for Mr. Gouvea  
Date: 01/04/2010

Signature of Reporting Person

Date

## 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).

(1) 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, 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.

(2) 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 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.