

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

**Amendment No. 1
to
FORM F-9 and FORM F-3
REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933**

**Form F-9
Thomson Reuters Corporation
Ontario, Canada
2741
98-0176673**

(Exact name of Registrant as specified in its charter)
(Province or other jurisdiction of incorporation or organization)
(Primary Standard Industrial Classification Code Number)
(I.R.S. Employer Identification No. (if applicable))

**Form F-3
Thomson Reuters PLC
England and Wales
2741
Not Applicable**

**3 Times Square
New York, New York 10036
(646) 223-4000**

(Address and telephone number of Registrants' principal executive offices)

**Thomson Holdings Inc.
Attn: Deirdre Stanley, Executive Vice President and General Counsel
3 Times Square
New York, New York 10036
(646) 223-4000**

(Name, address (including zip code) and telephone number (including area code) of agent for service in the United States)

Copies to:

**Deirdre Stanley
Executive Vice President and General Counsel
Thomson Reuters
3 Times Square
New York, New York 10036
(646) 223-4000**

**Andrew J. Beck, Esq.
Torys LLP
237 Park Avenue
New York, NY 10017
(212) 880-6000**

Approximate date of commencement of proposed sale of the securities to the public: From time to time after the effective date of this Registration Statement.

Form F-9

Province of Ontario
(Principal jurisdiction regulating this offering)

It is proposed that this filing on Form F-9 shall become effective (check appropriate box below):

- A. upon filing with the Commission, pursuant to Rule 467(a) (if in connection with an offering being made contemporaneously in the United States and Canada).
- B. at some future date (check the appropriate box below)
- pursuant to Rule 467(b) on () at () (designate a time not sooner than 7 calendar days after filing).
 - pursuant to Rule 467(b) on () at () (designate a time 7 calendar days or sooner after filing) because the securities regulatory authority in the review jurisdiction has issued a receipt or notification of clearance on ().
 - pursuant to Rule 467(b) as soon as practicable after notification of the Commission by the Registrant or the Canadian securities regulatory authority of the review jurisdiction that a receipt or notification of clearance has been issued with respect hereto.
 - after the filing of the next amendment to this Form (if preliminary material is being filed).

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to the home jurisdiction's shelf prospectus offering procedures, check the following box.

Form F-3

If only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.C. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.C. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

The Registrants hereby amend this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registration Statement shall become effective as provided in Rule 467 under the Securities Act of 1933, as amended, or on such date as the Commission, acting pursuant to Section 8(a) of the Act, may determine.

Pursuant to Rule 429 of the General Rules and Regulations under the Securities Act of 1933, as amended, the Prospectus which is a part of this Amendment No. 1 to Registration Statement on Form F-9 and Form F-3 is a combined Prospectus relating also to Registration Statement File No. 333-147287 and constituting Post-Effective Amendment No. 2 to Registration Statement File No. 333-147287.

FORM F-9

PART II

**INFORMATION NOT REQUIRED TO BE DELIVERED TO
OFFEREES OR PURCHASERS**

Indemnification of Directors or Officers.

Thomson Reuters directors are indemnified by Thomson Reuters Corporation and Thomson Reuters PLC to the extent permitted by applicable laws and regulations.

Under the *Business Corporations Act* (Ontario), a corporation may indemnify a present or former director or officer or an individual who acts or acted at the corporation's request as a director or officer or in a similar capacity of another entity, against all costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment, reasonably incurred by the director in respect of any civil, criminal, administrative, investigative or other proceeding in which the director is involved because of that association with the corporation or other entity, provided that the individual acted honestly and in good faith with a view to the best interests of the corporation or, as the case may be, to the best interests of the other entity for which the individual acted at the corporation's request, and, in the case of a criminal or administrative action or proceeding that is enforced by a monetary penalty, such individual had reasonable grounds for believing that his or her conduct was lawful.

Under the Companies Act 1985 (UK), as amended (the "UK Companies Act"), a company may not directly or indirectly indemnify a director of a company in connection with any negligence, default, breach of duty or breach of trust by the director in relation to the company unless the indemnity constitutes a "qualifying third party indemnity provision". An indemnity will be a "qualifying third party indemnity provision" for the purposes of the UK Companies Act, provided that it does not indemnify the director against any liability the director incurs:

- to the company or to an associated company (an associated company is, in effect, a company in the same group);
- to pay a criminal fine or a regulatory penalty;
- in defending criminal proceedings in which the director is convicted;
- in defending civil proceedings brought by the company, or an associated company, in which judgment is given against the director; or
- in an unsuccessful application for relief from liability under the UK Companies Act.

Thomson Reuters maintains, at its expense, a directors' and officers' liability insurance policy that provides protection for its directors and officers against liability incurred by them in their capacities as such. This policy provides for a limit of at least \$100 million for each claim and \$100 million in the aggregate and that there is no deductible for this coverage. The insurance applies in certain circumstances where Thomson Reuters may not indemnify its directors and officers for their acts or omissions. Premiums paid by Thomson Reuters relating to directors' and officers' liability insurance are between \$2 million and \$3.5 million per annum.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or persons controlling us pursuant to the applicable provisions, we have been informed that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

EXHIBITS TO FORM F-9

<u>Exhibit</u>	<u>Description</u>
4.1	Annual information form of Thomson Reuters Corporation dated March 10, 2008 for the year ended December 31, 2007 (incorporated by reference to the Thomson Reuters Corporation Form 40-F filed with the Securities and Exchange Commission on March 10, 2008)
4.2	Audited comparative consolidated financial statements of Thomson Reuters Corporation as at and for the year ended December 31, 2007, together with the accompanying auditor's report thereon (incorporated by reference to the Thomson Reuters Corporation Form 40-F filed with the Securities and Exchange Commission on March 10, 2008)
4.3	Management's discussion and analysis for the audited comparative consolidated financial statements of Thomson Reuters Corporation for the year ended December 31, 2007 (incorporated by reference to the Thomson Reuters Corporation Form 40-F filed with the Securities and Exchange Commission on March 10, 2008)
4.4	Management information circular of Thomson Reuters Corporation dated March 28, 2008 relating to the Thomson Reuters Corporation annual meeting of shareholders held on May 7, 2008 (incorporated by reference to the Thomson Reuters Corporation Form 6-K furnished to the Securities and Exchange Commission on April 4, 2008)
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4.9	Annual report on Form 20-F of Thomson Reuters PLC for the year ended December 31, 2007 (incorporated by reference to the Thomson Reuters PLC Form 20-F filed with the Securities and Exchange Commission on April 17, 2008)
5.1	Consent of Allen & Overy LLP (included in Exhibit 5.1 to the Form F-3)
5.2*	Consent of PricewaterhouseCoopers LLP, Toronto
5.3*	Consent of PricewaterhouseCoopers LLP, London
5.4*	Consent of Bear, Stearns & Co. Inc.
5.5*	Consent of Torys LLP
6.1	Powers of attorney (included on the signature pages of the Form F-9 as originally filed)
7.1*	Trust Indenture dated November 20, 2001
7.2*	Eighth Supplemental Indenture dated September 20, 2005
7.3*	Eleventh Supplemental Indenture dated May 29, 2008
8.1*	Statement of Eligibility of Deutsche Bank Trust Company Americas, as Trustee, on Form T-1

* Previously filed.

FORM F-3

PART II

INFORMATION NOT REQUIRED IN THE PROSPECTUS

Item 8. Indemnification of Directors and Officers.

Indemnification policies for directors and officers of Thomson Reuters are described in Thomson Reuters Corporation's Registration Statement on Form F-9 filed herewith.

Item 9. Exhibits to Form F-3.

Exhibit	Description
1.1	Form of Terms Agreement †
4.1	Thomson Reuters PLC Deed of Guarantee dated April 17, 2008 (incorporated by reference to the Thomson Reuters Corporation Form 6-K furnished to the Securities and Exchange Commission on April 17, 2008)
5.1	Opinion of Allen & Overy LLP
7.1*	Trust Indenture dated November 20, 2001
7.2*	Eighth Supplemental Indenture dated September 20, 2005
7.3*	Eleventh Supplemental Indenture dated May 29, 2008
12.1	Computation of Ratio of Earnings to Fixed Charges (incorporated by reference to the Thomson Reuters PLC Form 6-K furnished to the Securities and Exchange Commission on June 3, 2008)
23.1*	Consent of PricewaterhouseCoopers LLP, London (included in Exhibit 5.3 to the Form F-9 as originally filed)
23.2	Consent of Allen & Overy LLP (included in Exhibit 5.1 to the Form F-3)
23.3*	Consent of Bear, Stearns & Co. Inc. (included in Exhibit 5.4 to the Form F-9 as originally filed)
24.1*	Powers of Attorney (included on the signature pages to the Form F-3 as originally filed)
25.1*	Statement of Eligibility of Deutsche Bank Trust Company Americas, as Trustee, on Form T-1 (included in Exhibit 8.1 to the Form F-9 as originally filed)

† To be filed by amendment or as part of a Form 6-K which specifically incorporates this material into this Registration Statement.

* Previously filed.

Item 10. Undertakings

The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement;

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement;

provided, however, that the undertakings set forth above in paragraphs (1)(i), (1)(ii) and (1)(iii) do not apply if the Registration Statement is on Form S-3 or Form F-3 and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the Registration Statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) If the Registrant is a foreign private issuer, to file a post-effective amendment to the Registration Statement to include any financial statements required by "Item 8.A. of Form 20-F (17 CFR 249.220f)" at the start of any delayed offering or throughout a continuous offering. Financial statements and information otherwise required by Section 10(a)(3) of the Securities Act of 1933 need not be furnished, *provided* that the Registrant includes in the prospectus, by means of a post-effective amendment, financial statements required pursuant to this paragraph (4) and other information necessary to ensure that all other information in the prospectus is at least as current as the date of those financial statements. Notwithstanding the foregoing, with respect to Registration Statements on Form F-3, a post-effective amendment need not be filed to include financial statements and information required by Section 10(a)(3) of the Securities Act of 1933 or Rule 3-19 of Regulation S-X if such financial statements and information are contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the Form F-3.

(5) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser: if the registrant is relying on Rule 430B: (A) Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and (B) Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii), or (x) for the purpose of providing the information required by section 10(a) of the Securities Act of 1933 shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which that prospectus relates, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof. *Provided, however*, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date.

The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual reports pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by

reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

FORM F-3

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form F-3 and has duly caused this Amendment No. 1 to the registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on this 5th day of June 2008.

THOMSON REUTERS PLC

By: /s/ Deirdre Stanley
Name: Deirdre Stanley
Title: Executive Vice President and General Counsel

Pursuant to the requirements of the Securities Act of 1933, this Amendment No. 1 to the registration statement has been signed by the following persons in the capacities indicated and on this 5th day of June 2008.

Signature	Title
<u>*</u> Thomas H. Glocer	Chief Executive Officer and Director (principal executive officer)
<u>*</u> Robert D. Daleo	Executive Vice President and Chief Financial Officer (principal financial officer)
<u>*</u> Linda J. Walker	Senior Vice President, Controller and Chief Accounting Officer (principal accounting officer)
<u>*</u> David Thomson	Chairman of the Board of Directors

Signature

Title

*

W. Geoffrey Beattie

Deputy Chairman of the Board of Directors

*

Niall FitzGerald

Deputy Chairman of the Board of Directors

Mary Cirillo

Director

Steven A. Denning

Director

Lawton Fitt

Director

Roger L. Martin

Director

Sir Deryck Maughan

Director

*

Kenneth Olisa

Director

Richard L. Olver

Director

Vance K. Opperman

Director

*

John M. Thompson

Director

*

Peter J. Thomson

Director

*

John A. Tory

Director

* By:/s/ Deirdre Stanley

Deirdre Stanley

Attorney-in-Fact

AUTHORIZED REPRESENTATIVE

Pursuant to the requirements of the Securities Act of 1933, this Amendment No. 1 to the registration statement on Form F-3 has been signed below by the undersigned, solely in its capacity as Thomson Reuters PLC's duly authorized representative in the United States, on this 5th day of June 2008.

THOMSON HOLDINGS INC.

By: /s/ Marc E. Gold

Name: Marc E. Gold

Title: Assistant Secretary

FORM F-9

PART III

UNDERTAKING AND CONSENT TO SERVICE OF PROCESS

Item 1. Undertaking

Thomson Reuters undertakes to make available, in person or by telephone, representatives to respond to inquiries made by the Commission staff, and to furnish promptly, when requested to do so by the Commission staff, information related to the securities registered pursuant to this Form F-9 or to transactions in said securities.

Item 2. Consent to Service of Process

(a) Thomson Reuters has previously filed with the Commission a written irrevocable consent and power of attorney on Form F-X.

(b) Computershare Trust Company of Canada, a Trustee under the Indenture, has previously filed with the Commission a written irrevocable consent and power of attorney on Form F-X.

(c) Any change to the name or address of the agent for service of Thomson Reuters or Computershare Trust Company of Canada, as a Trustee, shall be communicated promptly to the Commission by amendment to Form F-X referencing the file number of this Registration Statement.

FORM F-9
SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form F-9 and has duly caused this Amendment No. 1 to the registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on this 5th day of June 2008.

THOMSON REUTERS CORPORATION

By: /s/ Deirdre Stanley
Name: Deirdre Stanley
Title: Executive Vice President and General Counsel

Pursuant to the requirements of the Securities Act, this Amendment No. 1 to the registration statement has been signed by the following persons in the capacities indicated and on the 5th day of June 2008.

Signature	Title
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<p>* _____ Robert D. Daleo</p>	Executive Vice President and Chief Financial Officer (principal financial officer)
<p>* _____ Linda J. Walker</p>	Senior Vice President, Controller and Chief Accounting Officer (principal accounting officer)
<p>* _____ David Thomson</p>	Chairman of the Board of Directors

Signature

Title

*

W. Geoffrey Beattie

Deputy Chairman of the Board of Directors

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Niall FitzGerald

Deputy Chairman of the Board of Directors

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Peter J. Thomson

Director

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John A. Tory

Director

* By:/s/ Deirdre Stanley

Deirdre Stanley

Attorney-in-Fact

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THOMSON HOLDINGS INC.

By: /s/ Marc E. Gold

Name: Marc E. Gold

Title: Assistant Secretary

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23.3*	Consent of Bear, Stearns & Co. Inc. (included in Exhibit 5.4 to the Form F-9 as originally filed)
23.4*	Consent of Torys LLP (included in Exhibit 5.5 to the Form F-9 as originally filed)
24.1	Powers of Attorney (included on the signature pages to the Form F-3 as originally filed)
25.1*	Statement of Eligibility of Deutsche Bank Trust Company Americas, as Trustee, on Form T-1 (included in Exhibit 8.1 to the Form F-9 as originally filed)

† To be filed by amendment or as part of a Form 6-K which specifically incorporates this material into this Registration Statement.

* Previously filed.

To: Thomson Reuters PLC
The Thomson Reuters Building
South Colonnade, Canary Wharf
London
United Kingdom
E14 5EP

Allen & Overy LLP
One Bishops Square
London E1 6AO United Kingdom
Tel +44 (0)20 3088 0000
Fax +44 (0)20 3088 0088

Our ref 14944-00333 BK:9017236.5

5 June 2008

Dear Sirs,

REGISTRATION STATEMENT ON FORM F-3 OF THOMSON REUTERS PLC (the Company)

In connection with the above-titled registration statement on Form F-3 (the **Registration Statement**), amendment no. 1 to which will be filed by the Company on or about 6 June, 2008 with the United States Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, and the rules and regulations promulgated (the **Securities Act**), we have been asked to provide an opinion as to matters of English law in connection with the Deed of Guarantee dated 17 April, 2008 between the Company and Thomson Reuters Corporation (the **Deed of Guarantee**).

Documents and searches

For the purposes of this opinion we have examined the following documents:

- (a) a signed copy of the Deed of Guarantee;
- (b) a certified copy of the memorandum and articles of association and certificate of incorporation of the Company; and
- (c) a certified copy of the minutes of a meeting of the board of directors of the Company held on 22 February, 2008 (the **Minutes**).

On 18 April, 2008 we carried out a search of the Company at the Companies Registry, London. On 18 April, 2008 we made a telephone enquiry in relation to the Company to the Central Registry of Winding-up Petitions.

The above are the only documents or records we have examined and the only searches and enquiries we have carried out for the purposes of this opinion.

Assumptions

We assume that:

- (a) the Company is not unable to pay its debts within the meaning of section 123 of the Insolvency Act, 1986 at the time it enters into the Deed of Guarantee and will not as a result of the Deed of Guarantee be unable to pay its debts within the meaning of that section;
 - (b) no step has been taken to wind up or dissolve the Company, put the Company into administration or appoint a receiver, administrator, administrative receiver, trustee in bankruptcy in respect of it or any of its assets although the search at the Companies Registry and the enquiry to the Central Registry of Winding-up Petitions referred to above gave no indication that any winding-up, dissolution or administration order or appointment of a receiver, administrator, administrative receiver, trustee in bankruptcy has been made;
-

- (c) all signatures on the executed documents which, or copies (whether photocopies, certified copies, facsimile copies or electronic copies) of which, we have examined are genuine and conform to the original documents executed;
- (d) all documents are and remain up-to-date;
- (e) the Minutes are a true, accurate and complete record of the meeting of the directors of the Company, as set out therein; and the resolutions duly passed at such meeting have not been amended, rescinded, modified or revoked and remain in full force;
- (f) the guarantee contained in the Deed of Guarantee was given for the legitimate purposes of the Company and the giving of the guarantee may reasonably be regarded as having been in its interests and promoting its success; and
- (g) no foreign law affects the conclusions stated below.

Opinion

Subject to the qualifications set out below and to any matters not disclosed to us, it is our opinion that, so far as the present laws of England are concerned:

1. **Status:** The Company is incorporated and validly existing as a company with limited liability under the laws of England.
 2. **Powers and authority:** The Company has the corporate power to enter into and perform the Deed of Guarantee and has taken all necessary corporate action to authorise the entry into, delivery and performance of the Deed of Guarantee.
 3. **Legal validity:** The Deed of Guarantee constitutes the Company's legally binding, valid and enforceable obligation.
 4. **Non-conflict:** The entry into and performance by the Company of the Deed of Guarantee will not violate any provision of (i) any existing English law applicable to companies generally, or (ii) its memorandum or articles of association.
 5. **Consents:** No authorisations, approvals or consents of any governmental, regulatory, judicial or public bodies or authorities in England are required by the Company in connection with, its entry into, or the performance, validity or enforceability of its obligations under, the Deed of Guarantee.
 6. **Registration requirements:** It is not necessary or advisable to file, register or record the Deed of Guarantee in any public place or elsewhere in England to ensure the validity, binding effect and enforceability of the Deed of Guarantee.
 7. **Stamp duties:** No stamp, registration or similar tax or charge is payable in England in respect of the Deed of Guarantee.
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8. **Choice of law:** The choice of English law as the governing law of the Deed of Guarantee would be upheld as a valid choice by the courts of England except that, where all the other elements relevant to the Deed of Guarantee at the time of the choice are connected with one country only, the fact that the parties have chosen English law will not prejudice the application of any mandatory rules under the laws of that other country which cannot be derogated from by contract.

Qualifications

This opinion is subject to the following qualifications:

- (a) Our confirmation that the Company is validly existing is given on the basis of the search at the Companies Registry and the enquiry to the Central Registry of Winding-up Petitions referred to earlier and subject to the following limitations:
- (i) The search at the Companies Registry, London revealed no order or resolution for the winding-up of the Company and no notice of appointment of a receiver or administrator. However, the search would not reveal whether or not a winding-up petition has been presented, an application for an administration order has been made or notice of an intention to appoint an administrator has been given. Furthermore, it is possible that notice of a winding-up order made or resolution passed or a receiver or administrator appointed may not have been filed at the Companies Registry immediately, or may have been filed but not entered on the public microfiche immediately.
- (ii) The Central Registry of Winding-up Petitions informed us that it has no record of the presentation of any petition for compulsory winding-up in respect of the Company or of any application or order, or the filing of any documents with the court, for the appointment of an administrator in respect of the Company. However, it is possible that the index may not be completely up-to-date. Furthermore, the Central Registry of Winding-up Petitions does not relate to petitions for voluntary winding-up. We have not made any enquiries of any District Registry or County Court.

We are assuming that the results of such search and enquiry are complete and accurate and that there has been no change in the position since the times at which the search and enquiry were made.

- (b) This opinion is subject to all insolvency and other laws affecting the rights of creditors generally.
- (c) An English court may stay proceedings if concurrent proceedings are being brought elsewhere.
- (d) The term **enforceable** means that a document is of a type and form enforced by the English courts. It does not mean that each obligation will be enforced in accordance with its terms. Certain rights and obligations may be qualified by the non-conclusivity of certificates, doctrines of good faith and fair conduct, the availability of equitable remedies and other matters.
- (e) The currency indemnity in clause 7.2 (Currency) of the Deed of Guarantee may not be effective in all circumstances.

This opinion shall be construed in accordance with English law and we hereby consent to the filing of this opinion as an exhibit to amendment no. 1 to the Registration Statement. We also consent to the reference to Allen & Overy LLP under the caption "Legal Matters" in the prospectus forming a part of the Registration Statement and the registration statement on Form F-9 of Thomson Reuters Corporation. In giving such consent, we do not admit that we are "experts" within the meaning of the Securities Act with respect to any part of the Registration Statement including this opinion as an exhibit or otherwise.

This opinion is given on the basis of English law in force and applied by English courts at the date of this opinion and on the basis that there has been no amendment to, or termination or replacement of, any of the documents examined by us and no change in any of the facts assumed by us for the purposes of giving this opinion. It is also given on the basis that we have no obligation to notify any addressee of this opinion of any change in English law or its application after the date of this opinion.

Yours faithfully,

/s/ Allen & Overy LLP

Allen & Overy LLP