

VIA EDGAR and E-MAIL

June 20, 2024

Division of Corporation Finance
Office of Manufacturing
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

**Re: Thomson Reuters Corporation
TR Finance LLC
Thomson Reuters Applications Inc.
Thomson Reuters (Tax & Accounting) Inc.
West Publishing Corporation**

Registration Statement on Form F-10 (File No. 333-279991) and Form F-3 (File Nos. 333-280007, 333-280007-01, 333-280007-02 and 333-280007-03)

To Whom It May Concern:

On behalf of Thomson Reuters Corporation, a corporation incorporated in the Province of Ontario, Canada, TR Finance LLC, a Delaware limited liability company, Thomson Reuters Applications Inc., a corporation incorporated under the laws of the State of Delaware, Thomson Reuters (Tax & Accounting) Inc., a corporation incorporated under the laws of the State of Texas, and West Publishing Corporation, a corporation incorporated under the laws of the State of Minnesota (collectively, the “**Registrants**”), enclosed is the final receipt issued by the Ontario Securities Commission with respect to the final base shelf prospectus contained in the Registrants’ Registration Statement on Form F-10 (File No. 333-279991) and Form F-3 (File Nos. 333-280007, 333-280007-01, 333-280007-02 and 333-280007-03). I hereby request that the U.S. Securities and Exchange Commission declare the Registration Statement effective as of 9:30 a.m., New York time, on June 24, 2024, or as soon as possible thereafter.

If the Staff has any questions, please contact Christopher R. Bornhorst, Esq. of Torys LLP at cbornhorst@torys.com or (212) 880-6047.

Sincerely,

THOMSON REUTERS CORPORATION

By: /s/ Jennifer Ruddick
Name: Jennifer Ruddick
Title: Deputy Company Secretary

TR FINANCE LLC

By: /s/ Linda J. Walker
Name: Linda J. Walker
Title: Chief Financial Officer

THOMSON REUTERS APPLICATIONS INC.

By: /s/ Linda J. Walker
Name: Linda J. Walker
Title: Senior Vice President & Assistant Secretary

THOMSON REUTERS (TAX & ACCOUNTING) INC.

By: /s/ Linda J. Walker
Name: Linda J. Walker
Title: Vice President & Assistant Secretary

WEST PUBLISHING CORPORATION

By: /s/ Linda J. Walker
Name: Linda J. Walker
Title: Vice President & Assistant Secretary



Ontario
Securities
Commission

Commission des
valeurs mobilières
de l'Ontario

22nd Floor
20 Queen Street West
Toronto ON M5H 3S8

22e étage
20, rue queen ouest
Toronto ON M5H 3S8

RECEIPT

**Thomson Reuters Corporation
TR Finance LLC**

This is the receipt of the **Ontario Securities Commission** for the **Shelf Prospectus** of the above Issuer dated **June 18, 2024** (the prospectus).

The prospectus has been filed under Multilateral Instrument 11-102 *Passport System* in **Alberta, British Columbia, Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, Prince Edward Island, Quebec, Saskatchewan**. A receipt for the prospectus is deemed to be issued by the regulator in each of those jurisdictions, if the conditions of the Instrument have been satisfied.

June 19, 2024

Winnie Sanjoto

Winnie Sanjoto
Senior Vice-President, Corporate Finance

Filing No. **06143568, 06143569**



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