

**VIA EDGAR and E-MAIL**

April 1, 2025

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 Statements on Form F-10 (File No. 333-285907) and Form F-3 (File Nos. 333-285927, 333-285927-01, 333-285927-02 and 333-285927-03)**

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 Statements on Form F-10 (File No. 333-285907) and Form F-3 (File Nos. 333-285927, 333-285927-01, 333-285927-02 and 333-285927-03). We hereby request that the U.S. Securities and Exchange Commission declare the Registration Statements effective as of 4:30 p.m., New York time, on Thursday, April 3, 2025, 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.

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Sincerely,

**THOMSON REUTERS CORPORATION**

By: /s/ Jennifer Ruddick

Name: Jennifer Ruddick

Title: Deputy Company Secretary

**TR FINANCE LLC**

By: /s/ Richard Napolitano

Name: Richard Napolitano

Title: Chief Financial Officer

**THOMSON REUTERS APPLICATIONS INC.**

By: /s/ Richard Napolitano

Name: Richard Napolitano

Title: Vice President & Assistant Secretary

**THOMSON REUTERS (TAX & ACCOUNTING) INC.**

By: /s/ Richard Napolitano

Name: Richard Napolitano

Title: Vice President & Assistant Secretary

**WEST PUBLISHING CORPORATION**

By: /s/ Richard Napolitano

Name: Richard Napolitano

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 **Short Form Base Shelf Prospectus** of the above Issuer dated **March 31, 2025** (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.

**March 31, 2025**

/s/ Winnie Sanjoto

Winnie Sanjoto  
Senior Vice President, Corporate Finance Division

Filing No.       **06254242, 06254253**



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**March 31, 2025**

/s/ Winnie Sanjoto

Winnie Sanjoto  
Senior Vice President, Corporate Finance Division

Filing No.       **06254253, 06254242**