



DIVISION OF  
CORPORATION FINANCE

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

September 2, 2009

Mr. Robert D. Daleo  
Chief Financial Officer  
Thomson Reuters  
3 Times Square  
New York, NY 10036

Re: **Thomson Reuters Corporation**  
**Form 40-F for the fiscal year ended December 31, 2008**  
**Thomson Reuters PLC**  
**Form 20-F for the fiscal year ended December 31, 2008**  
**File No. 01-31349**

Dear Mr. Daleo:

We have completed our reviews of your Form 40-F and Form 20-F and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief