

**STATE OF FLORIDA  
DEPARTMENT OF LEGAL AFFAIRS  
OFFICE OF THE ATTORNEY GENERAL**

**IN THE MATTER OF:  
WEST PUBLISHING  
CORPORATION  
and THOMSON REUTERS (TAX AND  
ACCOUNTING) INC.**

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**Case No. L09-3-1198**

**ASSURANCE OF VOLUNTARY COMPLIANCE**

**A. INTRODUCTION**

PURSUANT to the provisions of Chapter 501, Part II, Florida Statutes, the STATE OF FLORIDA, DEPARTMENT OF LEGAL AFFAIRS, OFFICE OF THE ATTORNEY GENERAL, hereinafter referred to as the "OAG," caused an inquiry to be made into the advertising and business practices of WEST PUBLISHING CORPORATION, referred to herein as "West." and THOMSON REUTERS (TAX AND ACCOUNTING) INC., referred to herein as "Thomson Reuters (Tax and Accounting)," collectively referred to as "Corporations."

IT APPEARS that Corporations are prepared to enter into this Assurance of Voluntary Compliance, ("AVC") without any admission that they have violated the law and for the purpose of resolution of this matter only, and the Associate Deputy Attorney General, by and through the undersigned Senior Assistant Attorney General, being in agreement, does in this matter accept this Assurance of Voluntary Compliance in termination of this investigation, pursuant to Section 501.207(6), Florida Statutes, and by virtue of the authority vested in the OAG by said statute. Accordingly, the OAG, and Corporations, hereby agree to the following:

## **B. STIPULATED FACTS**

1. West and Thomson Reuters (Tax and Accounting) are subsidiaries of Thomson Reuters Corporation.
2. West is a Minnesota Corporation, with a principal business address of 610 Opperman Drive, Eagan, MN 55123.
3. Thomson Reuters (Tax and Accounting) is a Texas corporation with a principal business address of 2395 Midway Road, Carrollton, TX 75006.
4. Corporations sell products under various imprints or brand names, including but not limited to West, Thomson Reuters, RIA, WG&L, EBIA and PPC.
5. Corporations publish, manufacture and distribute legal statutes, codes, treatises, publications, books, and other products in print, Compact Disc, and eBook form (collectively hereinafter referred to as "Publications"). Corporations market, advertise, and sell Publications to lawyers, accountants, law firms, libraries, government agencies, and other businesses in Florida and nationwide.
6. The content in most of the Corporations' Publications reflects the status of the particular subject matter as of a particular point in time, and as new cases are decided, or new laws, rules, and regulations are passed, the content may become outdated. As a result, most of Corporations' Publications are updated periodically to reflect such new developments and Corporations' Publications typically are sold on a Subscription basis or in another type of Negative Option Plan, defined in paragraph 23, herein. In these Negative Option Plans, after the initial Publication is sent or otherwise made available, Corporations provide

additional goods and services to Consumers that are intended to relate to the initial purchase. These goods and services are included in the term “Publications” as used herein, are typically supplements, updates to, or new editions of the initial purchase and typically are distributed automatically as they are released.

7. Corporations advertise their Publications in Florida through direct mail solicitations and print advertising, by telephone, by email, on the internet and through other electronic means, and during in-person meetings with customers.
8. Corporations bill Consumers for Publications at or near the time they are sent, or arrange for automatic billing to retained credit card accounts, or automatic withdrawal from customers’ accounts.
9. The OAG conducted an investigation of Corporations under the authority of Chapter 501, Part II, Florida Statutes, in connection with their advertising, offering for sale, selling and providing of Publications to Consumers through the use of Negative Option Plans, billing for Publications, and the mailing or delivery of and billing for Unordered Merchandise.
10. Corporations deny having violated the law of Florida or of any other jurisdiction.

### **C. DEFINITIONS**

11. As used herein, these terms are defined as follows:
  - a. “A Corporation” or “the Corporation” means either West or Thomson Reuters (Tax and Accounting).

- b. “Advertising” (including “Advertisement”), when used as a noun herein, means any message disseminated to the public or any segment thereof, by or on behalf of the Corporations, which promotes or is likely to promote directly or indirectly any good, merchandise, property, product, commodity, or any person. The term “Advertising” includes messages conveyed visually, orally, or in writing:
  - i. in a newspaper, magazine, periodical, leaflet, flyer, catalog, brochure, circular, on or in packaging; in facsimile material; in any direct mail literature, including but not limited to notices, invoices and forms; or in any other written, graphic, pictorial, illustrated or printed material;
  - ii. on any recording, radio, television, video, computer, software, by a telephonic transmission, facsimile or telecopier transmission, through the internet, email or other electronic transmission or during any other transmission; or
  - iii. during any in-person transaction or otherwise during any personal contact, including telephone contact, with the public or any segment thereof.
- 12. “[A]dvertising” (including “Advertises”) when used as a verb herein, means to disseminate or distribute “Advertising” as defined in paragraph 11.
- 13. An “Ancillary Product” is one that is an extension or companion to an existing Publication that provides more than an update of the content contained in the existing Publication by providing (i) expanded, complementary, or more detailed content; or (ii)

content that otherwise aids in the understanding and/or practice of the subject matter of the existing Publication.

14. “Automatic Shipment” means a shipment of a Publication pursuant to a Continuity Plan after the initial Publication is sent.
15. “Clear and Conspicuous” (including “Clearly and Conspicuously”) means that a statement, representation, claim, or term being conveyed is readily noticeable and reasonably understandable to the person(s) to whom it is directed. The following, without limitation, shall be considered in determining whether a statement, claim, term, or representation is Clear and Conspicuous:
  - a. whether it is presented to the person(s) to whom it is directed in a coherent and meaningful sequence with respect to other terms, representations, claims, or statements being conveyed;
  - b. whether it is in close proximity to the statement, representation, claim, or term it clarifies, modifies, or explains, or to which it otherwise relates;
  - c. whether it is contradictory to any representation, statement, claim, or term it purports to clarify, modify, or explain, or is otherwise contradictory or confusing in relation to any other term, statement, claim, or representation being conveyed;
  - d. whether abbreviations are used, and if so, whether they are clearly defined or commonly understood by the public or approved by federal or state law;
  - e. whether it is legible;

- f. whether it is of sufficient prominence in terms of print, size, placement, color, and contrast, as compared with accompanying statements, claims, terms, or representations, so as to be readily noticeable by the person(s) to whom it is directed;
  - g. whether, if in association with a Negative Option Plan as defined herein, the terms and conditions of the Negative Option Plan are segregated from other terms and conditions of the offer;
  - h. whether, if it is oral, it is at a decibel level equal to the highest decibel level used and is at a speed equal to or slower than any other statement, claim, representation, or term conveyed so as to be readily noticeable and reasonably understandable to the person(s) to whom it is intended to be made;
  - i. whether it appears for a duration sufficient to allow listeners or viewers to have a reasonable opportunity to notice, read, or otherwise understand;
  - j. whether the language and terms used are commonly understood by persons to whom they are intended to be made in the context in which they are used.
16. “Consumer” means a consumer as defined in §501.203(7), Florida Statutes (2013), who resides in Florida. In instances in which a “Consumer” refers to a past or current customer of one of the Corporations, “Consumer” means a customer of one of the Corporations who provided a Florida address for billing to a Corporation.
17. “eBook” means an electronically formatted book designed to be read on a computer, a handheld device, or other electronic devices capable of visually displaying eBooks. The

term eBook does not include (1) an audio book, even if delivered and stored digitally; (2) a standalone specialized software application or “app” sold or licensed through an “app store” rather than through an eBook store (*e.g.*, through Apple Inc.’s “App Store” rather than through its “iBookstore” or “iTunes”) and/or not designed to be executed or read by or through a dedicated eBook reading device; (3) a media file containing an electronically formatted book for which most of the value to Consumers is derived from audio or video content contained in the file that is not included in the print version of the book; or (4) a research service.

18. “Effective Date” means the date of execution of this Assurance of Voluntary Compliance by the last signatory hereto.
19. “Express Informed Consent” means an affirmative act or acknowledgement (whether verbal or in writing) that is clear and unambiguous evidence of a Consumer’s acceptance of the terms of a Negative Option Plan following disclosure of the terms in the manner consistent with this AVC. In order to be unambiguous, the act of consent must clearly apply to the Negative Option Plan’s terms, so that Consumers of the Publications will reasonably understand that they are accepting enrollment in a Negative Option Plan and its terms, and not some other offer or other terms of the offer.
20. “Form,” in referring to Prenotification Negative Option Plans, means a form that a Consumer returns to the Corporation or its designees to instruct it not to send the next selection in the Plan.
21. “Full Implementation Date” has the meaning ascribed to it in paragraph 102.

22. “Negative Option” means any type of sales term or condition that imposes on Consumers the obligation of rejecting goods that Corporations offer for sale in order to avoid further obligation.
23. A “Negative Option Plan” means a plan or an arrangement that includes a Negative Option for a Publication and under which the Consumer’s silence or failure to take an affirmative action to reject the Publication(s) or to cancel the plan or arrangement is interpreted as acceptance of the offer. Negative Option Plans as used herein include, but are not limited to, the following:
- a. a “Prenotification Negative Option Plan” as defined in the Federal Trade Commission Rule on the Use of Prenotification Negative Option Plans by Sellers in Commerce, 16 C.F.R. § 425.1, as a contractual plan or arrangement under which a Corporation sends to subscribers to the plan an announcement that identifies a Publication that will be sent to the subscriber and for which the subscriber will be billed, unless by a date or within a time specified in the announcement the subscriber, in conformity with the provision of such plan returns the Form that accompanies the announcement declining the identified Publication.
  - b. a “Continuity Plan” as used herein is a plan pursuant to which a Consumer agrees in advance to receive periodic distribution of Publications shipped (for which the Consumer may incur a payment obligation) until the Consumer cancels the plan, whether or not notice is sent prior to distribution of such Publications, but does not include an Automatic Renewal Subscription.



- c. an “Automatic Renewal Subscription” as used herein means a plan by which a Subscription is renewed without further action on the part of the Consumer and the Consumer is sent a bill for the renewal period, unless the Consumer cancels within a certain prescribed period of time.
- d. a “Trial Conversion Offer” as used herein means an offer to provide a trial period of a Publication to a Consumer where, as a result of accepting the trial period, the Consumer is billed for the Publication and sometimes enrolled in another Negative Option Plan as described in subsections a-c unless the Consumer cancels or returns the Publication within a specified period of time or takes some other specified action to cancel further participation.

Notwithstanding any other terms of the AVC, the terms “Negative Option Plan” and “Negative Option” do not include Continuity Plans or Automatic Renewal Subscriptions that are expressed in any written contracts (including written contracts that incorporate by reference additional terms, such as “terms of use,” posted or displayed in electronic portals or platforms as long as such additional terms incorporated by reference do not themselves impose the Negative Option terms on the Consumers entering into such written contracts), where the terms are provided to Consumers having a realistic opportunity to negotiate such terms; provided, however, this exception shall not apply to Negative Option terms that are part of Corporations’ non-negotiable standard written form contracts for Publications where the Negative Option terms are provided to Consumers (i) without the Consumers having a realistic opportunity to negotiate such terms, and (ii) under such conditions where the form is presented to the Consumer on a “take it or leave it” basis. For purpose of clarity, the following are examples of non-

negotiable written contracts: (i) standard form agreements presented during an online transaction, where the Consumer accepts or rejects terms in order to proceed; (ii) direct mail ordering devices; (iii) non-negotiable click-through agreements; and (iv) non-negotiable pre-printed order forms. For purposes of clarity, as they exist as of the Effective Date, the following West plans shall not be excluded from the terms “Negative Option” or “Negative Option Plan” on the basis that they are negotiable: (i) Assured Print Pricing, (ii) Library Savings Plan, and (iii) WestComplete.

24. “Mailing Date” refers to the time specified by a Corporation as the time by or within which a Form must be mailed by a Consumer to prevent shipment of the next selection in a Prenotification Negative Option Plan.
25. “Matters Investigated” means those matters specified in paragraph 9.
26. “Offer Terms” means the terms of a Negative Option Plan, as set forth in paragraphs 41-42.
27. “Promotional Material,” means Advertising containing or accompanying any order form or ordering device which a Consumer must send to accept (or enroll in) a Negative Option Plan. The term “Promotional Material” shall not include general Advertising that does not contain or accompany any such order form or ordering device which a Consumer may send to accept (or enroll in) a Negative Option Plan.
28. A “Predictable Pricing Plan” means a contractual plan pursuant to which a Corporation’s customer agrees to pay fixed, periodic, (e.g. monthly) payments in order to keep certain covered Publications and/or Subscriptions current. Predictable Pricing Plans are subject

to individual negotiations and customers agree to make periodic payments to receive all available updates, supplements, and new editions of their covered Publications for a fixed period of time. Predictable Pricing Plans include, but are not limited to, Library Maintenance Agreements, Library Saving Plans, and Assured Print Pricing Plans. Such Predictable Pricing Plans, as described, are not Negative Option Plans as defined herein; except that, (i) Predictable Pricing Plans that convert, automatically or otherwise, to Negative Option Plans are not excluded from the definition of “Negative Option” or “Negative Option Plan,” on the basis that they are Predictable Pricing Plans, after such conversion; and (ii) Negative Option Plan terms that are included in contracts or agreements for Assured Print Pricing Plans and Library Savings Plans are not excluded from the definition of “Negative Option” or “Negative Option Plan.”

- 29. “Publication” has the meaning subscribed to it in Paragraph 5.
- 30. “Relevant Time Period” means a four year period starting four years prior to the Effective Date and ending on the Effective Date.
- 31. “Representing” (including “represent”) means stating, orally or in writing, directly or by implication, by affirmative statements or material omissions.
- 32. “Return Date” as used herein refers to the date under a Prenotification Negative Option Plan by which the Form must be received by the Corporation or its designees to prevent shipment of a selection.

33. “Secondary Authorities” means any Corporation Publication that provides commentary or analysis on legal issues, as distinguished from primary authorities that compile original materials such as statutes, codes, cases, or case digests.
34. “Subscription” means an arrangement whereby a Consumer pays a flat fee (either in one payment or installments) for a Publication, and in exchange receives the Publication, including all issues, updates, supplements or new editions if applicable, for a specified time period.
35. “Unordered Merchandise” means Publications sent to a Consumer without the prior expressed request or consent of the Consumer.

#### **D. AGREEMENT OF COMPLIANCE**

36. Except as otherwise expressly stated herein, this Assurance of Voluntary Compliance applies only to Corporations’ advertising, promoting, selling, distributing, and billing of Publications in Florida, as well as to the same activities by Corporations’ future successors and assigns of all or substantially all of its assets or business; provided, to the extent any such successor or assign is no longer directly or indirectly owned or controlled by a Corporation or by an entity that directly or indirectly owns or controls a Corporation, then the Corporation shall not be responsible for compliance with any of the terms of this AVC by any such successor or assign.
37. From the Effective Date of this AVC, Corporations will not enter into or seek to enter into any new Negative Option Plans, for Publications in Florida, unless Corporations provide all appropriate disclosures in paragraphs 41, 42, and 46 herein for such Negative

Option Plans and Corporations obtain the Consumers' Express Informed Consent to participate in such plan.

38. Corporations, in the course and conduct of the business of advertising, promoting, selling, distributing, and billing of Publications, shall comply with 39 U.S.C. §3009, relating to the sale of Unordered Merchandise. Specifically, 39 U.S.C. §3009 prohibits an entity from:
- a. sending merchandise to Consumers without the prior expressed request or consent of the recipient, unless the merchandise is Clearly and Conspicuously marked as a free sample and has attached to it a Clear and Conspicuous statement that the recipient may treat the merchandise as a gift and may retain, use, discard, or dispose of it in any manner without any obligation whatsoever; or,
  - b. sending any Consumer, as the recipient of Unordered Merchandise, a bill or dunning communication.
39. Corporations, in the course and conduct of its selling, distributing or billing Publications to Consumers, shall not represent that a Consumer, as recipient of Unordered Merchandise is required, or otherwise obligated, to pay for the Unordered Merchandise or to return it.
40. Corporations shall not bill Consumers who have Predictable Pricing Plans for Publications not included in the payment for such plans, unless a Corporation has received a separate order for the Publication not included in such plan from the Consumer.

41. Corporations, in the course and conduct of the business of advertising, selling, distributing, and billing Publications to Consumers in a Prenotification Negative Option Plan, shall:
- a. Clearly and Conspicuously disclose in Promotional Material, oral offers and communications and order devices or other documents evidencing an order that may result in enrollment in a Prenotification Negative Option Plan (other than an email initiated by a Consumer to order a Publication) that a Consumer sends to a Corporation that will result in enrollment in the Plan:
    - i. that by ordering or purchasing a Publication offered in the Promotional Material, the Consumer will be enrolled in a Plan in which specified types of Publications will automatically be sent to the Consumer; that the Consumer will receive an announcement prior to each shipment of the Publication and the manner in which the announcement will be made; provided that the announcement shall be sent by first class mail, unless the Consumer specifically elects to receive the announcement by email or another form of notice;
    - ii. that the Consumer must return a Form provided with the announcement or, at the Consumer's option, contact the Corporation as instructed in the announcement if the Consumer does not wish to receive and be billed for the next Publication in the plan;

- iii. that if the Consumer does not notify the Corporation not to send the selection, the Corporation will send the next Publication and bill the Consumer for it;
- iv. that the Consumer will be provided with at least ten days in which to mail or send the Form contained in or accompanying the announcement identifying the selection, or to otherwise notify the Corporation as instructed in the announcement;
- v. the expected frequency with which the announcements and Forms will be sent to the Consumer and the expected maximum number of announcements and Forms which will be sent during a calendar year, or if the expected frequency or maximum number of shipments is not known, a statement identifying the event that will trigger a shipment or distribution, e.g., “when legislative changes dictate;”
- vi. whether billing charges will include an amount for postage or handling;
- vii. the right of a Consumer to cancel participation in the plan at any time; and
- viii. a disclosure that the Corporation will accept the return of any Publication sent to a Consumer, and guarantee to the Postal Service or the Consumer postage to return such Publications to the Corporation when the announcement and Form are not received by the Consumer in time to afford the Consumer at least ten days in which to mail the Form.

- b. prior to sending a Publication, mail to the Consumer, or communicate by other means to the extent that the Consumer has elected to receive communications in another form:
  - i. either at least 20 days prior to the Return Date; or
  - ii. at least 15 days prior to the Mailing Date, or
  - iii. in sufficient time to provide a Mailing Date at least ten days after receipt by the recipient; provided however that the recipient must have at least ten days in which to mail the Form to the Corporation:
    - 1. an announcement identifying the selection the Corporation intends to send to the Consumer; and
    - 2. a Form contained in or accompanying the announcement, Clearly and Conspicuously disclosing that the Consumer will receive the selection identified in the announcement unless the Consumer instructs the Corporation that the Consumer does not want the selection, designating a procedure by which the Form may be used for the purpose of enabling the Consumer to so instruct the Corporation, and specifying either the Return Date or the Mailing Date, together with a postage paid envelope in which to return the Form.



42. Corporations, in the conduct of the business of advertising, selling, distributing and billing Publications to Consumers under a Negative Option Plan, other than a Prenotification Negative Option Plan, shall:
- a. Clearly and Conspicuously disclose, in Promotional Material, in oral offers and communications and order devices or other documents evidencing an order (other than an email initiated by a Consumer) by which a Consumer sends an order for a Publication to Corporations or otherwise accepts or is enrolled in a Continuity Plan:
    - i. that by agreeing to purchase a Publication subject to a Continuity Plan (however denominated, e.g., standing order, supplementation plan, subscription), the Consumer will receive shipments of Publications automatically, and will be billed or charged for such Publications, and for shipping and handling charges if applicable, until the Consumer cancels;
    - ii. if a Consumer's bank account is to be debited or credit card charged, the event that will trigger the debit or charge; and,
    - iii. with respect to any separable order device that accompanies Promotional Material by which a Consumer sends an order for a Publication to Corporations or otherwise accepts or is enrolled in a Continuity Plan, a statement advising the Consumer to review the details of the Continuity Plan in such Promotional Material located in close proximity to such separable order device.

- b. Clearly and Conspicuously disclose, in Promotional Material, oral offers and communications and in order devices or other documents evidencing an order (other than an email initiated by a Consumer to order a Publication) by which a Consumer sends an order of a Publication to Corporations or otherwise accepts or is enrolled in an Automatic Renewal Subscription:
  - i. that by agreeing to the Automatic Renewal Subscription, the Consumer's Subscription will be automatically renewed at the end of the first Subscription period and each Subscription period thereafter, unless the Consumer cancels;
  - ii. that the Consumer will be billed or the Consumer's bank account debited or credit card charged, as applicable, for the renewal and for shipping and handling charges, if applicable, at the time of renewal; and,
  - iii. with respect to any separable order device that accompanies Promotional Material by which a Consumer sends an order for a Publication to Corporations or otherwise accepts or is enrolled in an Automatic Renewal Subscription, a statement advising the Consumer to review the details of the Automatic Renewal Subscription in such Promotional Material located in close proximity to such separable order device.
- c. Clearly and Conspicuously disclose, in Promotional Material, oral offers and communications and order devices or other documents evidencing an order (other than an email initiated by a Consumer to order a Publication) by which a

Consumer sends an order of a Publication to Corporations or otherwise accepts or is enrolled in a Trial Conversion Offer:

- i. the length of the trial period;
  - ii. the action that the Consumer must take in order not to be billed for a Publication under the Trial Conversion Offer, e.g., contacting the Corporation to cancel or returning the Publication;
  - iii. if true, that if the Consumer does not cancel or return the Publication by the end of the trial period, whichever is applicable, the Consumer will be billed or the Consumer's bank account or credit card debited or charged, as applicable, for Publications shipped under the Trial Conversion Offer; and
  - iv. if true, that a Consumer who accepts a Trial Conversion Offer or who does not return or who pays for the Publication under a Trial Conversion Offer will be enrolled in another Negative Option Plan and the terms and conditions of such Plan, disclosed as required herein.
- d. Clearly and Conspicuously disclose, in Promotional Material and in oral offers, that if an offer is accepted, the acceptance will result in a Corporation enrolling a Consumer in a Negative Option Plan, along with all material terms and conditions of the Negative Option Plan, the following, if applicable:
- i. for Continuity Plans, the expected maximum number of Publications that will be shipped and the expected frequency of shipments for which the

Consumer will be billed during any year or calendar year; provided that when the shipment may not occur within one year from the time of enrollment in the Negative Option Plan, the time period within which the shipment will take place, e.g. “about every two years” or, if the time period is not known, a statement identifying the event that will trigger the next shipment, e.g., “when legislative changes dictate;” or “when each next edition is published.” For online offers, this provision may be satisfied by providing a hyperlink to a webpage containing the required information, provided that the link is properly labeled to indicate the information to which the Consumer will be directed by clicking on the link.

- ii. for Publications shipped in a Continuity Plan or Automatic Renewal Subscription, whether each shipment after the original shipment (if any) will include a charge for shipping and handling (if applicable), the cost to the Consumer for shipping and handling, or if such cost is not known, the basis or methodology (e.g. “based upon Publication weight and Consumer’s location”) used in determining the cost to the Consumer of shipping and handling, whether the Consumer is responsible for payment of return shipping of the Publication; that the Consumer will be billed or their account charged at the then current price for the Publication; and, for Automatic Renewal Subscriptions, that the price may increase.
- iii. for Publications provided in Trial Conversion Offers, the event that will trigger the trial period;

- iv. a description of the Publications that will be shipped in the Negative Option Plan sufficient to inform the Consumer so that the Consumer would be notified of the original Publication to be received and the specific type of Publications that will be subsequently shipped under the Negative Option Plan. If the description of the Publication contemplates the shipment of an Ancillary Product, Corporations shall provide Consumers with a description of the meaning of “Ancillary Product.” For the avoidance of doubt, the following description shall satisfy this requirement: “Your subscription may include the automatic shipment of an ancillary product, which is an extension or companion to an existing publication that provides (i) expanded, complementary, or more detailed content; or (ii) content that otherwise aids in the understanding and/or practice of the subject matter of the existing publication.”
- v. any obligation assumed by the Consumer to purchase a minimum number of Publications;
- vi. the billing procedure to be employed;
- vii. whether the Consumer has a right to return or reject Publications provided under the Negative Option Plan, and if so, the procedure to be used by the Consumer in order to do so; and for Automatic Renewal Subscriptions, whether the terms of the Plan affect the applicable return policy for the type of Subscription involved; and

- viii. a description of the terms and conditions under which, and the procedures by which, a Consumer may cancel participation in the Negative Option Plan, including an email address, web address, or toll-free telephone number that may be used by the Consumer to cancel.
- 43. Subject to compliance with the applicable terms of this AVC, Corporations may determine in each of their sole discretion (i) whether to offer any Publication(s) to a Consumer pursuant to a Negative Option Plan, (ii) whether any particular Publication(s) will be sold to Consumers exclusively pursuant to a Negative Option Plan or (iii) whether to offer the Consumer the choice to purchase any Publication(s) pursuant to a Negative Option Plan or if the Consumer chooses not to, without any Negative Option Plan associated with such Publication.
- 44. Corporations, in the course and conduct of selling Publications to Consumers under a Negative Option Plan shall obtain the Consumer's Express Informed Consent to enroll in the Negative Option Plan on the Offer Terms required to be disclosed under the terms of this AVC, before enrolling the Consumer in the Negative Option Plan, sending or delivering any such Publications, or billing or charging a Consumer for such Publications.
- 45. Corporations, in the course and conduct of the business of selling Publications to Consumers, shall obtain the Consumer's Express Informed Consent in the following manner:
  - a. in writing;

- b. electronically; or
  - c. orally.
46. Corporations, in the course and conduct of the business of selling Publications on the internet or through other electronic means, if such Publications are offered in or through a Negative Option Plan, in addition to the requirements set forth in paragraphs 41-42 herein, shall:
- a. Clearly and Conspicuously disclose the Offer Terms of the Negative Option Plan set forth in paragraphs 41-42, as applicable to the Negative Option Plan offered, on the same web page, and in close proximity to and above the mechanism used by the Consumer to enroll in the Negative Option Plan, and before billing information is obtained from the Consumer;
  - b. provide a mechanism to be used by the Consumer to accept enrollment in a Negative Option Plan that is labeled to clearly indicate that by using the mechanism the Consumer is enrolling in the Negative Option Plan;
  - c. disclose the terms and conditions of the Negative Option Plan separately from the other terms and conditions of the offer without requiring that the Consumer scroll, or link to another page or pop-up, unless the page or pop-up is unavoidable by the Consumer, with respect to the terms and conditions of the Negative Option Plan; and,
  - d. provide separate mechanisms for the Consumer to enroll in a Negative Option Plan and the Consumer's placement or submission of the Publication order.

47. Corporations shall make the disclosures required under paragraphs 41-42 as to each Negative Option Plan in separate and distinct paragraphs or oral disclosures separate and apart from the other terms and conditions of the offer and shall obtain Express Informed Consent for each Negative Option Plan separate and apart from consent to other terms and conditions of the offer.
48. Corporations shall not bill Consumers for Publications sent in a Predictable Pricing Plan over and above the contract price.
49. Corporations shall not send to Consumers in a Negative Option Plan a Publication in the plan and request payment for such Publication:
- a. if the Consumer would not reasonably expect the Publication to be included in the Plan based upon the Offer Terms;
  - b. unless the Offer Terms Clearly and Conspicuously disclosed that the Publication, or the specific type of Publication, was included in the plan, and the Consumer gave Express Informed Consent to enrollment in the plan.
50. Corporations shall not use pre-checked boxes to imply the Consumer's acceptance of one or more terms of a Negative Option Plan or enrollment in the Plan, nor shall Corporations use the Consumer's failure to check a box as acceptance.
51. Corporations shall Clearly and Conspicuously disclose, in a notice attached to the package in which each Ancillary Product is mailed in a Negative Option Plan, the name of the Publication purchased that originated the shipment of the Ancillary Product if



applicable, and that the enclosed Publication is an Ancillary Product related to the Publication that originated the enclosed shipment.

52. Corporations, in the course and conduct of selling Automatic Renewal Subscriptions shall send to any Consumer who provided Express Informed Consent to enrolling a Publication in an Automatic Renewal Subscription in which the renewal period is one year or longer, a notice at least 30 but no longer than 120 days prior to the renewal, a notice, by first class mail, or email (or other electronic form of communication) if the Consumer has consented to notice by email, (or such other electronic form of communication) notifying the Consumer Clearly and Conspicuously: (i) that the Consumer will be billed, the Consumer's debit or credit card charged, or bank account will be debited for an automatic renewal; (ii) that the Subscription will be renewed; (iii) if the Consumer's bank account will be debited, the price of the Subscription renewal, or, in all other cases, the price of the Subscription renewal or the percentage increase above the price of the existing Subscription; (iv) one or more means to cancel the renewal; (v) the date of the renewal or the date the current Subscription expires; and (vi) the date the cancellation of the Subscription renewal must be received by Corporations in order for the Consumer to avoid becoming obligated to pay for the Subscription renewal or being charged for renewal of the Subscription, as applicable. The foregoing renewal notice shall not be required with respect to a renewal where such a Consumer provides Express Informed Consent to the pending renewal of a Subscription prior to the date when such renewal notice would otherwise be required to be sent to the Consumer of the Subscription, as long as Corporation has provided the Consumer with the disclosures set forth in clauses

(i), (ii), (iii) and (v) of this paragraph 52 at the time of the Consumer's agreement not to cancel the renewal.

53. Corporations shall Clearly and Conspicuously disclose a customer service phone number, email address or other similar method of communicating with a Corporation's customer service on all correspondence to Consumers (including written notices, announcements and invoices, and on its web-site) relating to Publications offered under Negative Option Plans, the receipt of Unordered Merchandise, Automatic Renewal Subscriptions, and collections for Publications ordered and received by a Consumer as part of a Negative Option Plan.
54. Corporations, in the course and conduct of its business of offering for sale, selling, distributing and billing of Publications to Consumers under Negative Option Plans, or as Unordered Merchandise, shall not, in any bills, statements, invoices, notices, letters, or dunning communications:
- a. deceptively represent that a Consumer ordered a Publication;
  - b. deceptively represent that a Consumer owes money;
  - c. deceptively represent that the Consumer agreed to pay for a Publication;
  - d. deceptively represent that the Consumer has an obligation to pay for a Publication; or,
  - e. deceptively represent that the Consumer has not met an obligation to pay for a Publication;

provided that it is understood that in the ordinary course of business there may be a time lag between a Consumer's communication to a Corporation of a decision and the Corporations' implementation of such decision and that any representation by the Corporations during the time lag are not deemed to be deceptive.

55. Corporations, in the course and conduct of their business of advertising, offering for sale, selling, distributing and billing of Publications under Negative Option Plans to Consumers or in any advertising, bills, statements, invoices, notices, letters or dunning communications related to Negative Option Plans, shall not:
- a. deceptively represent or name a Negative Option Plan;
  - b. deceptively represent any material term or condition of a Negative Option Plan;
  - c. deceptively represent risks or obligations, or the absence of risk or obligations, attendant to the acceptance of an offer relating to the terms of the Negative Option Plan;
  - d. deceptively represent that a Consumer has agreed to be enrolled in a Negative Option Plan.
56. Corporations shall not enroll Consumers in a Negative Option Plan, including but not limited to instances in which Consumers order Publications by email, telephone and during in-person transactions, without first Clearly and Conspicuously disclosing the Offer Terms of the Negative Option Plan as set forth in this AVC and obtaining the Consumer's Express Informed Consent to the terms and conditions of and enrollment in the Plan.

57. Corporations shall not send, sell or distribute or cause to be sent, sold or distributed, a Publication subject to a Negative Option Plan, including but not limited to instances in which Consumers order Publications by email, telephone and during in-person transactions, without first Clearly and Conspicuously disclosing the Offer Terms of the Negative Option Plan as set forth in this AVC and obtaining the Consumer's Express Informed Consent to the terms and conditions of and enrollment in the Plan.
58. For a period of four years after the Effective Date of this AVC, Corporations shall send a confirming email to any Consumer, within two business days following the conclusion of the sale of a Publication with a Negative Option Plan made as a result of a telephone or a Corporation e-commerce site sale, Clearly and Conspicuously disclosing:
- a. that the Consumer enrolled in a Negative Option Plan whereby the Consumer will receive Automatic Shipments of the specified Publication under a Continuity Plan or will have a Subscription automatically renewed under an Automatic Renewal Subscription, whichever is applicable;
  - b. that if the Consumer did not intend to enroll in a Negative Option Plan, the Consumer should contact the Corporation's customer service; and
  - c. all other applicable terms and conditions of the Negative Option Plan as set forth in paragraphs 41-42 herein;

provided that, if a Consumer, after being requested by a Corporation, does not provide an email address, the provisions contained in this paragraph 58 shall not apply.

59. In accordance with Section 817.061(1), Florida Statutes (2013), Corporations shall not solicit the payment of money by means of a statement or invoice, or any writing that would reasonably be interpreted as a statement or invoice, for Publications not yet ordered, unless there appears on the face of the statement or invoice or writing in 30 point bold-faced type the following warning: “This is a solicitation for the order of [Publication] and you are under no obligation to make payment unless you accept the offer contained herein.”

#### **E. CONSUMER PRACTICES AND REFUNDS**

60. Corporations shall send by first class mail, within 60 days of the Effective Date of this AVC, the notice attached hereto as Exhibit A (1-3), Exhibit M, or Exhibit O, as applicable, together with a refund request form attached hereto as Exhibit B (1-4), Exhibit N, or Exhibit P, as applicable, to each Consumer who during the Relevant Time Period was automatically shipped and paid for that Consumer’s first update, supplement or new edition of any Publication as a result of having been treated by a Corporation as having enrolled in a Prenotification Negative Option Plan, Continuity Plan, or Trial Conversion Offer, and who was not later credited or refunded in full for such Publication. The notice shall list all Publications for which the Consumer paid for an update, supplement or new edition of such Publication during the Relevant Time Period as a result of having been treated by the Corporation as having enrolled in a Prenotification Negative Option Plan, Continuity Plan, or Trial Conversion Offer. Corporations are not required to list Publications, other than Ancillary Products, (i) representing non-Secondary Authorities, (ii) that the Consumer received as a result of an order placed through a Corporation’s website in or after January 2013, or (iii) for which the Consumer

received a first update, supplement, or new edition prior to the Relevant Time Period. The notice shall include an offer to refund all sums paid for shipments during the Relevant Time Period pursuant to Publications referenced in the notice, and the original shipping charges if paid by the Consumer. Corporations shall include a pre-addressed, postage paid label for Consumers to return a refund request form attached hereto as Exhibit B (1-4), Exhibit N, or Exhibit P, as applicable, along with the last tangible update, supplement or new edition of each Publication for which a refund is sought; provided that if the Publication is a newsletter, journal or magazine the Consumer shall not be required to return the latest issue to receive a refund. All collection efforts related to Publications subject to refund under this paragraph shall cease, unless a Consumer has not completed and returned a refund request form as provided for in this paragraph 60 within 90 days of the date of the notice.

61. Within 60 days of the Effective Date of this AVC, Corporations shall mail the notice attached hereto as Exhibit C (1-3) or Exhibit I (1-2), as applicable, together with a refund request form attached hereto as Exhibit D (1-4) or Exhibit J (1-2), as applicable, to each Consumer who during the Relevant Time Period was automatically renewed and paid for that Consumer's first automatic renewal of any Subscription as a result of having been treated by a Corporation as having enrolled in an Automatic Renewal Subscription. The notice shall list Publications automatically renewed and paid for by the Consumer during the Relevant Time Period. Corporations are not required to list Publications (i) that the Consumer received as a result of an order placed through a Corporation's website in or after January 2013 or (ii) representing Non-Secondary Authorities, or (iii) for which the Consumer's first automatic renewal of the Subscription was prior to the Relevant Time

Period. The notice shall include an offer to refund all sums paid for all automatic renewals for the Publications included in the notice and the shipping charges if any if paid by the Consumer. Corporations shall include with each notice a pre-addressed, postage paid label for Consumers to return the refund request form attached as Exhibit D (1-4) or Exhibit J, as applicable, along with the last tangible update, supplement or new edition of each Subscription renewal in which Publications were shipped, for which a refund is sought; provided that if the Publication is a newsletter, journal or magazine the Consumer shall not be required to return the latest issue to receive a refund. All collection efforts related to Publications subject to refund under this paragraph shall cease, unless a Consumer has not completed and returned a refund request form as provided for in this paragraph 61 within 90 days of the date of the notice.

62. For Consumers who otherwise would receive a separate notice pursuant to each of paragraphs 60 and 61, Thomson Reuters (Tax and Accounting) may send, by first class mail, within 60 days of the Effective Date of this AVC, a combined notice, substantially in the form which is attached as Exhibit Q. In such instances, Thomson Reuters (Tax and Accounting) shall provide enclosed forms, substantially in the form which is attached as Exhibit R (1-2).
63. If the Consumer does not request a refund for a specific Publication pursuant to a notice provided for in paragraph 60 through 62, then that Publication will continue to remain enrolled in the applicable Negative Option Plan, and Corporations will not be deemed in non-compliance with this AVC for retaining such Publications in the applicable Negative Option Plan. Further, during the 60 day period provided in paragraph 60 through 62, and the time periods provided in paragraphs 65 and 66, Corporations will not be deemed in

non-compliance with the requirements of this AVC with respect to each Consumer to whom Corporations has provided, or will provide within such 60 day period, the notice required under this paragraph but only with respect to the specific Publications detailed in such notice.

64. Corporations shall mail the notices and refund request forms described in paragraphs 60 through 62 in an envelope identical to Exhibit V (1-2) to this AVC. The phrase “Attention: Notice of Refund Offer Enclosed” shall be in red and in 14 point or larger typeface. All other print on the envelope shall be in black.
65. Corporations shall issue a refund consisting of the amount paid for the Automatic Shipments, or automatic renewal of Subscriptions for Publications referenced in the notice, including any tax and shipping and handling charges paid by the Consumer in connection with the purchase, to each Consumer entitled to a refund offer under paragraphs 60 through 62 of this AVC who responds to the notices mailed pursuant to paragraphs 60 through 62 herein, within 90 days of the date of the notice. The refund checks shall be mailed in plain white envelopes that disclose only a return address containing the name of the Corporation, and the address of the Corporation and the phrase “Attention: Important Information Enclosed” in red and in 14 point or larger typeface. All other print on the envelope shall be in black. The envelope shall contain only the refund check and a statement identifying the check as the refund previously requested by the recipient. Corporations will terminate a Consumer’s enrollment in each Negative Option Plan for which the Consumer requests a refund in accordance with paragraphs 60 through 62 pursuant to a notice sent under paragraph 60, 61 or 62.



66. Corporations shall issue and mail a refund required to be paid under the terms of the AVC within 60 days of the receipt of a completed request for a refund meeting the requirements in paragraphs 60 through 62.
67. Corporations shall send, by first class mail, within 60 days of the Effective Date of this AVC, a notice, substantially in the form which is attached as Exhibit E (1-3) to all Consumers who: (i) within seven years of the Effective Date opened an account with Thomson Reuters (Tax and Accounting) or within ten years of the Effective Date opened an account with West; (ii) as of the Effective Date, enrolled in a Prenotification Negative Option Plan, Continuity Plan, or Trial Conversion Offer; and (iii) did not enroll in a Negative Option Plan through a Corporation's website in or after January 2013. The notice shall:
- a. list all such Publications in such Negative Option Plans;
  - b. request that the Consumer advise a Corporation if the Consumer does not wish to continue in the Prenotification Negative Option Plan, Continuity Plan, or Trial Conversion Offer with respect to any of the listed Publications;
  - c. advise the Consumer that if the Consumer fails to act the Publications will remain in the Prenotification Negative Option Plan, Continuity Plan, or Trial Conversion Offer;
  - d. advise the Consumer of all terms and conditions of the Prenotification Negative Option Plan, Continuity Plan, or Trial Conversion Offer required to be disclosed pursuant to paragraphs 41 and 42; and

- e. provide an enclosed form, substantially in the form which is attached as Exhibit F (1-4), and may also provide a customer support telephone number and/or email address, by which the Consumer may discontinue such Publication.

If the Consumer does not indicate to a Corporation the desire to discontinue a Continuity Plan or Prenotification Negative Option Plan, the Publication will continue to remain enrolled in the Negative Option Plan and a Corporation will not be deemed in non-compliance with this AVC for retaining such Publications in the applicable plan. Further, during the 60 day period provided in this paragraph 67, a Corporation will not be deemed in non-compliance with the requirements of this AVC with respect to each Consumer to whom a Corporation has provided, or will provide within such 60 day period, the notice required under this paragraph but only with respect to the specific Publications listed in such notice.

- 68. Corporations shall send, by first class mail, within 60 days of the Effective Date of this AVC, a notice, substantially in the form which is attached as Exhibit G (1-3) and Exhibit K (1-2) to all Consumers who: (i) within seven years of the Effective Date opened an account with Thomson Reuters (Tax and Accounting) or within ten years of the Effective Date opened an account with West; (ii) as of the Effective Date, are enrolled in an Automatic Renewal Subscription; and (iii) did not enroll in a Negative Option Plan through a Corporation's website in or after January 2013. The notice shall:
  - a. list such Publications in an Automatic Renewal Subscription;
  - b. request that the Consumer advise the Corporations if the Consumer does not wish any of the listed Subscriptions in such plan to be automatically renewed;

- c. advise the Consumer that if the Consumer fails to act the Subscription(s) will continue to be automatically renewed under such plan;
- d. advise the Consumer of all terms and conditions of the Automatic Renewal Subscription required to be disclosed pursuant to paragraphs 41 and 42; and
- e. provide an enclosed form, substantially in the form which is attached as Exhibit H (1-4) and L (1-2), and may also provide a customer support telephone number and/or email address, by which the Consumer may discontinue such Publication.

If the Consumer does not indicate to a Corporation the desire to discontinue the automatic renewal of any such Subscription, the Publication will continue to remain enrolled in the Automatic Renewal Subscription and a Corporation will not be deemed in non-compliance with this AVC for retaining such Publications in an Automatic Renewal Subscription. Further, during the 60 day period provided in this paragraph 68, a Corporation will not be deemed in non-compliance with the requirements of this AVC with respect to each Consumer to whom a Corporation has provided, or will provide within such 60 day period, the notice required under this paragraph but only with respect to the specific Publications detailed in such notice.

- 69. For Consumers who otherwise would receive a separate notice pursuant to each of paragraphs 67 and 68, Thomson Reuters (Tax and Accounting) may send, by first class mail, within 60 days of the Effective Date of this AVC, a combined notice, substantially in the form which is attached as Exhibit S. In such instances, Thomson Reuters (Tax and Accounting) shall provide enclosed forms, substantially in the form which is attached as Exhibit T (1-2) and Exhibit U (1-2).

70. Corporations shall mail the notices and forms described in paragraphs 67,through 69 by first class mail and in an envelope, that on its face, in 14 point type, states: “IMPORTANT: NOTICE OF AUTOMATIC SHIPMENTS OF YOUR THOMSON REUTERS (TAX AND ACCOUNTING) PUBLICATION” or “IMPORTANT: NOTICE OF AUTOMATIC SHIPMENTS OF YOUR WEST PUBLICATION(S)” or “IMPORTANT: NOTICE ABOUT YOUR THOMSON REUTERS (TAX AND ACCOUNTING) SUBSCRIPTION TO PUBLICATIONS WITH AUTOMATIC RENEWAL” or “IMPORTANT: NOTICE OF AUTOMATIC RENEWAL OF YOUR MULTI-YEAR PREDICTABLE PRICING PROGRAM” or “IMPORTANT: NOTICE OF AUTOMATIC SHIPMENTS AND AUTOMATIC RENEWALS OF YOUR THOMSON REUTERS (TAX AND ACCOUNTING) PUBLICATION(S)” and includes the following in 12 point type: “(West or Tax and Accounting imprints).”
71. Corporations shall not be required to send a notice under paragraphs 67 or 68 to any Consumer for any Publication that is included in a refund notice required to be sent under paragraphs 60 or 61. Additionally, with respect to any Consumer who prior to the relevant periods referred to in paragraphs 67 and 68 opened an account with a Corporation and each Publication sold to such Consumer as of the Effective Date that is treated as enrolled in a Negative Option Plan but for which Publication Corporations are not required to send a refund notice required under paragraphs 60 or 61 or a notice required under 67 or 68, Corporations shall not be in non-compliance with this AVC by continuing enrollment of such Publication in the applicable Negative Option Plan.

72. Corporations shall terminate the enrollment in any Negative Option Plan of any Consumer who notifies a Corporation of the desire to stop enrollment in such Negative Option Plan as a result of receiving a notice under paragraphs 67 through 69.
73. Corporations, prior to the Full Implementation Date, shall put in place, and thereafter maintain, sufficient telephone lines and electronic hardware and software, and sufficient personnel, to respond to Consumers who contact Corporations with regard to this AVC, requests for refunds, or to register a complaint.
74. Corporations shall respond to email and other electronic and written communications related to this AVC, requests for refunds, or to register a complaint, in a reasonable and timely manner and shall monitor and keep reasonable records of the response times.

#### **F. REPORTS AND RECORDS**

75. Corporations, prior to the Full Implementation Date, shall make, and shall retain thereafter for a period of two years after the date the last notices sent to Consumers pursuant to paragraphs 60, 61, 62, 67, 68, and 69 are mailed, all data relating to each Consumer who was mailed the notices. Corporations shall create one or more spreadsheets from such data currently or reasonably available to Corporations listing in separate fields, the following information where available: the account number; name of contact person, title of the contact person; name of business, agency or organization; mailing street address; city; state; zip code; telephone number; each Publication identified in the notice; the amount paid by the Consumer for each Publication, the amount of the shipping and handling charge paid by the Consumer for each Publication, the date such notice was mailed; the amount of any refund sought; the date any refund request was

received; the date the refund was submitted for processing by Corporations' electronic payment system; the Publication for which the refund was made; the amount of any refund; an explanation of any discrepancy between the amount sought and the amount refunded.

76. Corporation shall produce the data and one or more spreadsheets maintained as described in paragraph 75 to the OAG (a) within 30 days of the receipt of a written request from the OAG, and (b) 13 months from the date the last notices are mailed in accordance with paragraphs 60, 61, 62, 67, 68, and 69.

a. In the event that Corporations claim that such information in whole or part is trade secret or confidential, Corporations shall mark the data and spreadsheets as "Confidential, Trade Secret - AG's Eyes Only," and will provide a sworn affidavit from a person with knowledge as to the basis for the trade secret or confidential designation. The OAG shall take reasonable steps to notify Corporations of any Public Records Act request where the State's production under the Public Records Act will include this confidential data, documents or information.

b. In the event that Corporations claim that such information in whole or part is trade secret or confidential, Corporations shall produce a summary report that summarizes the data without disclosing the asserted trade secret or confidential information.

77. Corporations, prior to the Full Implementation Date (defined in paragraph 102 of this AVC), shall write:

- a. policies and procedures regarding cancellation of Negative Option Plans upon request of a Consumer;
  - b. the disclosures required to be made under the terms of this AVC in telephone sales of Corporations' Publications, and if used, telemarketing scripts, in compliance with the terms of this AVC;
  - c. the disclosure of terms and conditions of a Negative Option Plan in advertising and in all sales and offers to sell, and in sales channels, including but not limited to in-person sales transactions;
  - d. policies and procedures regarding the manner and methods to be used to obtain Express Informed Consent in all sales and sales channels, including but not limited to in-person sales transactions;
  - e. policies and procedures regarding calls and other contacts received from Consumers regarding this AVC;
  - f. policies and procedures regarding the making and retention of documents and information required to be made and retained under the terms of this AVC; and,
  - g. other policies and procedures that Corporations determine are reasonably necessary to effectuate the terms of this AVC.
78. Upon their completion, Corporations shall promptly begin distribution of the policies and procedures and scripts described in paragraph 77 relating to the subject matter of this AVC to the relevant Corporation officers, managers, supervisors and employees and

Corporations shall complete such distribution prior to the Full Implementation Date. Corporations shall provide third parties involved in any aspect of advertising, marketing, sales or customer service on behalf of Corporations relevant to Corporations' selling of Publications under Negative Option Plans to Consumers, any relevant policies and procedures relating to the relevant goods or services that third parties provide to Corporations or on behalf of Corporations. Corporations shall create, implement, maintain and reasonably monitor such policies and procedures.

79. Corporations, prior to the Full Implementation Date, shall make and retain for a period of no less than four years after the Effective Date:
- a. all complaints from or on behalf of Consumers received in writing or electronic form relating to Negative Option Plans, automatic renewals of Subscriptions, offers of free Publications, collections for Publications ordered and received by a Consumer as part of a Negative Option Plan, Unordered Merchandise, and all requests to cancel participation in a Negative Option Plan of a Publication; and
  - b. a record of every complaint and inquiry received from or on behalf of Consumers over the telephone, relating to Negative Option Plans related to Publications, the receipt of Unordered Merchandise, automatic renewals of Subscriptions, collections for Publications ordered and received by a Consumer as part of a Negative Option Plan, and all requests to cancel participation in a Negative Option Plan related to a Publication. Corporations are not required to maintain records of complaints regarding Publication content, Publications not received, pricing or other similar topics outside the scope of this AVC. The information



required to be maintained shall be maintained in a reasonably retrievable manner, and shall include, unless a Consumer declines to give such information to Corporations: the name of the representative taking the call; the name and address of the Consumer; the name, phone number and title of the person making the complaint, inquiry or cancellation; date of complaint, inquiry or cancellation; nature of the complaint or inquiry or reason for cancelling as stated by the caller, the Publication complained of, cancelled or about which the call is made; the verbal response given by the representative, the nature of the response and date of response; final resolution and date of resolution. Any codes or abbreviations used in summaries and to categorize the subject of the calls shall be consistent and shall be set forth in training materials distributed to all customer service employees. Such calls and inquiries from Consumers shall be reasonably segregated and retrievable, and a written record shall be made and retained for such calls in accordance with this paragraph 79.

80. From and after the Effective Date or as soon thereafter as Corporations may reasonably implement the making or retaining of each of the following, but in no event later than the Full Implementation Date, Corporations shall retain for a period of three years after the Effective Date when made or received:
  - a. a copy of telemarketing sales scripts used by Corporations, or third parties acting on a Corporation's behalf, for the sale of Publications that contain an option to enroll in a Negative Option Plan;

- b. a copy of all training materials relating to any Negative Option Plan for Publications sold or to be sold to Consumers, Unordered Merchandise, complaints related to Unordered Merchandise; and
- c. all email and other electronic communications, letters and other communications, sent by Corporations' customer service to Consumers in response to inquiries or complaints referenced in paragraph 79. However, Corporations are not required to maintain records of responses to inquiries regarding Publication content, Publications not received, pricing or similar topics outside the scope of this AVC.

81. From and after the Effective Date or as soon thereafter as Corporations may reasonably implement the making or retaining of each of the following, but in no event later than the Full Implementation Date, Corporations shall retain for a period of four years after the Effective Date when made or received: a copy of all marketing materials relating to any Negative Option Plan for Publications sold or to be sold to Consumers. Templates may be retained for (i) marketing materials customized for individual customers or specific Publications and (ii) marketing materials sent by email or by other electronic means, so long as Corporations retain documentation regarding how such materials were used and sent to Consumers.
82. From and after the Effective Date or as soon thereafter as Corporations may reasonably implement the making or retaining of each of the following, but in no event later than the Full Implementation Date, Corporations shall retain for a period of four years after the Effective Date when made or received:

- a. a copy of all print and online advertising and Promotional Materials for Publications offered by Corporations pursuant to a Negative Option Plan. Online information may be archived quarterly, provided that such information can be retrieved upon request of the OAG;
  - b. the following data with regard to each Publication mailed or distributed by Corporations as part of a Negative Option Plan to the extent that such information is captured in Corporations' ordinary course of business: approximate dates of distribution; number distributed; names and addresses of the Consumer; cost of Publication; name and address of Consumers who paid, cancelled enrollment, or did not respond; and approximate dates of billing;
  - c. records of payment and account information for Consumers who purchased Publications pursuant to a Negative Option Plan; and
  - d. all original contracts and other written agreements with Consumers, or scanned copies of such agreements, other than Predictable Pricing Plan contracts that do not convert, automatically or otherwise, to one or more Negative Option Plans.
83. From and after the Effective Date or as soon thereafter as Corporations may reasonably implement the making or retaining of each of the following, but in no event later than the Full Implementation Date, Corporations shall retain for a period of seven years after the Effective Date when made or received: a copy of any order cards, recordings, writings, data, or other devices evidencing Express Informed Consent to the disclosed terms and conditions of a Negative Option Plan as required under the terms of this AVC and to enrollment in the Negative Option Plan, for Publications sold to Consumers for each

Consumer enrolled in a Negative Option Plan; provided however, in the event that the Express Informed Consent is contained in calls that are audibly recorded, the recordings shall be retained for a minimum period of six months.

84. The documents required to be written or maintained under paragraphs 77, 79, 80, 81, and 82 herein shall be produced at the request of the OAG within 30 days of a written request, after the date any such documents are required to be created hereunder. By entering into this AVC and producing the documents referenced in this paragraph, Corporations do not waive any claim of confidentiality or trade secret regarding documents sought to be produced. In the event that Corporations claim that such information in whole or part is trade secret or confidential, Corporations shall mark the data and spreadsheets as "Confidential, Trade Secret - AG's Eyes Only," and will provide a sworn affidavit from a person with knowledge as to the basis for the trade secret or confidential designation. The OAG shall take reasonable steps to notify Corporation of any Public Records Act request where the State's production under the Public Records Act will include this confidential data, documents or information.

85. In addition to the record-keeping requirements set forth in paragraphs 77, 79, 80, 81, and 82 herein, prior to the Full Implementation Date, Corporations shall make, and shall retain for a period of one year after the Effective Date a record of every contact from a Consumer regarding this AVC, to include: the name and phone number of the person making the contact; the name and address of the business; a summary of the communication; the Publication that is the subject of the contact, the manner in which the contact was made; date of contact; any request made by the Consumer; nature of response and date of response; final resolution and date of resolution.

86. Upon written request and reasonable notice by the OAG, Corporations shall provide additional information required to be kept under the terms of this AVC, information related to Consumers to whom Corporations provided Publications during the Relevant Time Period and information relating to implementation of the disclosure and consent procedures referenced in paragraphs 41 through and including 58 herein. By entering into this AVC and producing the documents referenced in this paragraph, Corporations do not waive any claim of confidentiality or trade secret regarding documents sought to be produced.
- a. In the event that Corporations claim that such information in whole or part is trade secret or confidential, Corporations shall mark the data and spreadsheets as "Confidential, Trade Secret - AG's Eyes Only," and will provide a sworn affidavit from a person with knowledge as to the basis for the trade secret or confidential designation. The OAG shall take reasonable steps to notify Corporation of any Public Records Act request where the State's production under the Public Records Act will include this confidential data, documents or information.
87. The records required to be made or retained in paragraphs 75, 77, 79, 80, 81, 82, 85, and 86 herein, shall be provided upon written request in accordance with those paragraphs as they are maintained in the normal course of business. Records produced in response to such a written request shall be provided in a manner and format that (1) will allow the OAG to review the records, and (2) is consistent with e-discovery standards and practices in place at the time of the request. At least five days before production of documents pursuant to the provisions of this AVC, Corporations shall advise the OAG in writing of the manner and format in which they intend to produce the documents, in order to

provide the OAG an opportunity to request that the documents be produced in a specific manner.

88. For a period of four years from the Effective Date, Corporations and their successors shall notify the OAG in the event of a change in control of a Corporation.

#### **G. COMPLIANCE MONITORING**

89. For the purpose of monitoring and investigating compliance with any provision of this AVC, Corporations agree that, for a period of four years from the Effective Date, upon the written request of the OAG, Corporations shall provide business records or documents and make any requested information available that is reasonably necessary to enable the OAG to monitor compliance with this AVC, which documents and information are not specifically set forth in paragraphs 75, 77, 79, 80, 81, 82, 85, and 86 herein, within thirty (30) days of the request, at its business office or at the OAG's office, at the election of the OAG.
90. Corporations shall reasonably monitor its telephone sales to Consumers to ensure that its employees are providing the disclosures under the terms of this AVC and obtaining Express Informed Consent from Consumers to enroll them in a Negative Option Plan. For a period of four years from the Effective Date, such monitoring shall include the following, at a minimum:
- a. periodically monitoring the oral representations made by persons engaged in sales or customer service by listening to a reasonable sample of calls not less frequently than once a week (and not fewer than 20 calls during any week in which calls are made);

- b. establishing a system, prior to the Full Implementation Date, whereby trends or particular problems in customer complaints related to any of the Matters Investigated are timely disclosed to the appropriate managers;
- c. taking corrective action with respect to any salesperson whom Corporations determine is not complying with this AVC;
- d. requiring in writing that third party telemarketers utilized by a Corporation comply with the Corporations' policies and practices that have been implemented in compliance with the terms of this AVC and monitoring the activities and representations made by such telemarketers, by, at a minimum:
  - i. drafting all scripts, or approving third party scripts, that are used by third parties to sell Corporations' Publications with Negative Option Plans directed at Consumers;
  - ii. listening to a reasonable sample of calls made by each such telemarketer not less frequently than once a week during each week calls are made (and not fewer than 20 calls during any week in which calls are made by a telemarketer) to assure sales are in compliance with the terms of this AVC; and
  - iii. taking corrective action with respect to any third party telemarketer that a Corporation determines is not complying with the requirements of this AVC including warnings, conducting retraining for repeat non-compliance and requiring termination of individuals or organizations where

appropriate for uncorrected non-compliance following warnings and retraining.

#### **H. SETTLEMENT AND RELEASE**

91. This Assurance of Voluntary Compliance constitutes a complete and irrevocable settlement and release by the State of Florida, Department of Legal Affairs, of all claims asserted or that could have been asserted by the OAG against Corporations, its past and present officers, directors, shareholders, employees, representatives, attorneys, and agents prior to the Effective Date of this Assurance of Voluntary Compliance and arising out of the Matters Investigated.
92. The OAG shall not institute or proceed with any action against Corporations, including but not limited to an action or proceeding seeking restitution, injunctive relief, fines, penalties, attorney's fees, or costs arising out of any claims with respect to the Matters Investigated, or for any conduct or practice by Corporations prior to the Effective Date of this Assurance of Voluntary Compliance that was the subject of the Matters Investigated, except that the OAG may institute an action or proceeding to enforce the terms and provisions of this Assurance of Voluntary Compliance. To the extent that any changes in Corporations' business, advertisements, and practices are made to achieve or facilitate conformance to this Assurance of Voluntary Compliance, the fact that such changes were made shall not itself constitute any form of evidence, explicit or implicit, by Corporations of wrongdoing or failure to comply with any federal or state statute, regulation, or the common law.



93. The parties acknowledge and agree that Corporations are entering into this Assurance of Voluntary Compliance solely for the purpose of settlement and that nothing contained herein may be taken as an admission or concession of any liability or violation of law, all of which Corporations expressly deny. No part of this Assurance of Voluntary Compliance constitutes or shall constitute evidence against Corporations in any action brought by any person(s) or entity or other party of any violation of any federal or state statute or regulation or the common law, except in an action brought by the OAG to enforce the terms of this Assurance of Voluntary Compliance.

#### **I. ATTORNEY'S FEES AND COSTS**

94. Corporations shall pay to the State of Florida, Office of the Attorney General, attorney's fees and costs of investigation and the cost of monitoring this AVC in the sum of one million and five hundred thousand dollars (\$1.5 million). This amount shall be paid in two installments, with seven hundred fifty thousand (\$750,000) dollars being paid within ten days of the Effective Date and seven hundred fifty thousand (\$750,000) dollars being paid on April 25, 2014. These sums shall be deposited in the Department of Legal Affairs' Revolving Trust Fund, in accordance with Section 501.2101(1), Florida Statutes. Payment to the Department of Legal Affairs shall be made by certified check payable to the Department of Legal Affairs' Revolving Trust Fund, and shall be delivered to Gerald Johnson, Office of the Attorney General, The Capitol, PL-01, Tallahassee, Florida 32399-1050 or by wire transfer.

#### **J. MISCELLANEOUS PROVISIONS**

95. Corporations shall be responsible for making the substantive terms and conditions of this AVC known to anyone responsible for implementing the obligations set forth in this

Assurance of Voluntary Compliance, including Corporations' officers, directors, relevant managers, and successors. Corporations shall further take reasonable steps to ensure that all individuals at Corporations responsible for the day-to-day direction and control of its business understand any changes in practices and policies that are necessary to comply with the terms of this AVC.

96. In the event that a Corporation acquires an entity with business practices subject to this AVC, this AVC shall not take effect with respect to that newly-acquired entity's business practices until 12 months from the date of the Corporation's closing on the acquisition of such entity.
97. Future violations of this AVC by Corporations may subject the relevant Corporation to the possibility of an enforcement action, any and all applicable civil penalties and sanctions, and potential payment of attorneys' fees and costs, as provided by applicable law; provided, however nothing in this AVC shall be deemed to be waiver or limitation of any available defenses to Corporations relative to any claimed violation of the AVC by the OAG.
98. Corporations shall not affect any change in its form of entity or its organizational structure for the purpose of avoiding the terms and conditions set forth in this Assurance of Voluntary Compliance.
99. If the OAG believes that a violation of this AVC has occurred, the OAG shall provide written notice to the Corporation of the violation and an opportunity promptly to cure or otherwise address the violation. The notice shall set forth the facts that the OAG believes support a violation of the AVC. The Corporation shall have 30 days from the

receipt of the notice within which to provide a good faith written response to the OAG's notice. The Corporation's response shall include, at a minimum, either:

- a. a statement explaining why the Corporation believes it is in material compliance with the AVC; or
- b. an explanation of how the alleged violation occurred; and
  - i. a statement that the alleged violation has been cured, and explaining how; or
  - ii. a statement that the alleged violation cannot reasonably be cured or otherwise addressed within 30 days from receipt of the notice, but (1) the Corporation has begun to take corrective action to cure the alleged breach; (2) the Corporation is pursuing such corrective action with reasonable due diligence; and (3) the Corporation has provided the OAG with a detailed and reasonable timetable for curing or otherwise addressing the alleged violation;

provided, however, that: (i) this provision shall not prevent the OAG from pursuing its statutory obligation to conduct investigations or bring enforcement actions necessary to protect the public interest; and (ii) Corporations' compliance with the foregoing notice and response provision shall not be deemed a waiver or limitation of any available defenses of Corporations' related to any alleged violation of this AVC by the OAG.

100. No part of this AVC creates a private cause of action or confers any right to any third party for violation of any Florida (or other state or federal) statute or law.

101. Corporations may request a modification of the terms of this AVC based upon future changes in technology or applicable laws or regulations, or in the event that a Corporation shows that the terms of the AVC have placed it at a competitive disadvantage in the marketplace. The OAG shall make a good faith evaluation of the then existing circumstances and, after collecting the information necessary, make a prompt decision, but in no event more than 90 days from the OAG's receipt of a request for such modification unless both parties agree in writing to a different schedule. At the request of either the OAG or a Corporation, the parties shall meet to discuss the provision(s) at issue and an appropriate manner in which to resolve any potential disagreement. The decision to modify this AVC shall rest within the sole discretion of the Attorney General; provided, however any such modification must be agreed to in writing by Corporations and the OAG and the AVC shall be amended accordingly. To the extent that there is any Florida or Federal statute or regulation at any time in direct conflict with any of the terms of this AVC, Corporations' compliance with such law shall not be deemed a violation of this AVC.
102. This AVC shall become effective on the Effective Date upon execution of the AVC by all parties and delivery of the same by each party to the other, provided however that Corporations shall have a period of 180 days following the Effective Date (such later date herein referred to as the "Full Implementation Date") to implement the procedures, disclosures and other requirements set forth in paragraphs 36 through and including 59, 77, 78, 80, 81, 82, and 90 and shall not be deemed to be in non-compliance with the requirements of this AVC during the period between the Effective date and the Full Implementation Date with regard to such provisions. With respect to any Publications

sold to any Consumer after the Effective Date but prior to the Full Implementation Date, and enrolled in a Negative Option Plan for which the Consumer did not provide Express Informed Consent to such enrollment in accordance with the requirements of this AVC, the Corporation shall within 60 days of the Full Implementation Date obtain such Express Informed Consent from such Consumers or the Corporation shall not treat such Publications as having been enrolled in a Negative Option Plan. The receipt or deposit by the OAG of any monies pursuant to the AVC does not constitute acceptance by the Attorney General, and any monies received will be returned, if this AVC is not executed by the OAG.

IN WITNESS WHEREOF, West Publishing Corporation has caused this Assurance of Voluntary Compliance to be executed by Edward A. Friedland as General Counsel of West Publishing Corporation, as a true act and deed, in Tarrant County, TEXAS, this 31<sup>st</sup> day of January, 2014. By my signature, I hereby affirm that I am acting in my capacity and within my authority as General Counsel of West Publishing Corporation, and that by my signature I am binding the corporation to this agreement.

Edward A. Friedland

Name: Edward A. Friedland

Position: General Counsel, West Publishing Corporation

STATE OF Texas

COUNTY OF Tarrant

BEFORE ME, an officer duly authorized to take acknowledgments in the State of Texas, personally appeared Edward A. Friedland, as General Counsel of West Publishing Corporation, and acknowledged before me that he executed the foregoing instrument for the purposes therein stated, on this 31<sup>st</sup> day of January, 2014.

Sworn to and subscribed before me this 31<sup>st</sup> day of January, 2014.



Heidi Erin Staddon

Heidi Erin Staddon (print name)  
NOTARY PUBLIC


(Print, type or stamp commissioned name of Notary Public)

Personally known \_\_\_\_\_ or Produced Identification  
✓ (check one)

Type of Identification Produced:

Driver's Lic


IN WITNESS WHEREOF, Thomson Reuters (Tax and Accounting) Inc., has caused this Assurance of Voluntary Compliance to be executed by Sari L. Dweck as General Counsel of Thomson Reuters (Tax and Accounting) Inc., as a true act and deed, in Fairfield County, Connecticut, this 30<sup>th</sup> day of January, 2014. By my signature, I hereby affirm that I am acting in my capacity and within my authority as General Counsel of Thomson Reuters (Tax and Accounting) Inc., and that by my signature I am binding the corporation to this agreement.

  
Name: Sari L. Dweck  
Position: General Counsel, Thomson Reuters (Tax & Accounting) Inc.

STATE OF CONNECTICUT  
COUNTY OF FAIRFIELD

BEFORE ME, an officer duly authorized to take acknowledgments in the State of Connecticut, personally appeared Sari L. Dweck, as General Counsel of Thomson Reuters (Tax & Accounting) Inc., and acknowledged before me that she executed the foregoing instrument for the purposes therein stated, on this 30<sup>th</sup> day of January, 2014.

Sworn to and subscribed before me this 30<sup>th</sup> day of January, 2014.

  
Debbie N. Young (print name)  
NOTARY PUBLIC




(Print, type or stamp commissioned name of Notary Public)

Personally known \_\_\_\_\_ or Produced Identification  
☒ (check one)

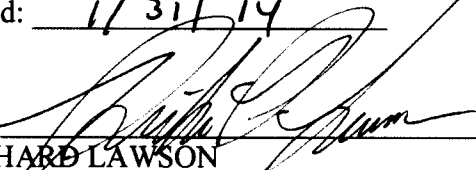
Type of Identification Produced:

NY State Drivers License


**OFFICE OF THE ATTORNEY GENERAL**

  
PATRICIA A. CONNERS  
ASSOCIATE DEPUTY ATTORNEY GENERAL  
Department of Legal Affairs  
OFFICE OF THE ATTORNEY GENERAL  
The Capitol  
Tallahassee, Florida 32399-1050  
(850) 245-0140

Dated: 1/31/14

  
By: RICHARD LAWSON  
Director, Consumer Protection Division  
Department of Legal Affairs  
OFFICE OF THE ATTORNEY GENERAL  
The Capitol  
Tallahassee, FL 32399-1050  
(850) 245-0140

Dated: 1/31/14

  
By: TINA FURLOW  
Senior Assistant Attorney General

Dated: 1/31/14



**EXHIBIT A-1**

[West Letterhead]

**REFUND OFFER and NOTICE OF AUTOMATIC SHIPMENTS**

(DATE)

Account Number: \_\_\_\_\_

(NAME, AND NAME OF BUSINESS IF APPLICABLE)

(ADDRESS)

Dear Customer:

West Publishing Corporation ("West") sincerely appreciates your business over the years. As a result of an agreement with the Attorney General of the State of Florida, you are eligible for a refund for each supplement, update, and new edition shipped to you during the time period of Jan. 31, 2010 to Jan. 31, 2014 in connection with your subscription to certain publications in your library. **A list of the products for which you may seek a refund is included on the back of this letter.**

We hope you have been happy with all of these publications. However, if you did not intend for us to send or provide you with any particular publications, you can obtain a refund of the amount you paid plus any tax and shipping and handling charges you paid. Please note that a refund is NOT available for the **original purchase** of these publications.

If you would like a refund, please complete the enclosed form and return it together with the most recent tangible supplement, update, or new edition you received of each publication for which you are requesting a refund (except newsletters, journals, and magazines).

To receive a refund you must mail your request within 90 days of the date of this letter by using the enclosed pre-paid address label. **If you seek a refund, we will cancel future automatic shipments of products for the applicable publication(s).** If you have questions, please email Customer Support at [customerservice@thomsonreuters.com](mailto:customerservice@thomsonreuters.com).

If you are satisfied with these products, no action is necessary. **If you do not return the form, your automatic shipments of the products on the enclosed list will continue.**

Our goal has always been to give customers like you a powerful, competitive advantage by providing you with the highest quality – and most current – legal information available. We appreciate your business, and your satisfaction with our products is of paramount importance to us.

Sincerely,

West Publishing Corporation

OVER, PLEASE >>>

## **EXHIBIT A-2**

[Back side of letter]

### **PRODUCT LISTING**

You are eligible for a refund for each supplement, update, or new edition shipped to you during the time period from Jan. 31, 2010 to Jan. 31, 2014 in connection with your subscription to the following publications in your library. Please note: you are not eligible for a refund for the original purchase of the publication.

<b>PRODUCT #</b>	<b>QTY.</b>	<b>TITLE</b>	<b>MOST RECENT SUPPLEMENT, UPDATE, OR NEW EDITION</b>
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You are also eligible for a refund if you received any of the following products:

<b>PRODUCT #</b>	<b>QTY.</b>	<b>TITLE</b>	<b>MOST RECENT SUPPLEMENT, UPDATE, OR NEW EDITION</b>
------------------	-------------	--------------	---

**EXHIBIT A-3**

[TRTA Letterhead]

**REFUND OFFER and NOTICE OF AUTOMATIC SHIPMENTS**

(DATE)

Customer Number: \_\_\_\_\_

(NAME, AND NAME OF BUSINESS IF APPLICABLE)

(ADDRESS)

Dear Valued Customer:

Thomson Reuters (Tax and Accounting) Inc. ("TRTA") sincerely appreciates your business over the years. As a result of an agreement with the Attorney General of the State of Florida, TRTA is offering to provide you with refunds for supplements, updates, new editions and issues to certain books or other publications from TRTA, which were shipped or provided to you during the time period of \_\_\_\_\_ to \_\_\_\_\_ on a subscription (automatic shipment) basis. **A list of the products for which you may seek a refund is enclosed.**

We hope you have been happy with all of these publications. However, if you did not intend for us to send or provide you with any of them, you can obtain a refund of the amount you paid plus any tax and shipping and handling charges you paid.

If you would like a refund, complete the enclosed form and return it together with the most recent tangible supplement, update, or new edition you received of each publication for which you are requesting a refund (except newsletters, journals, and magazines).

To receive a refund you must mail your request within 90 days of the date of this letter by using the enclosed pre-paid address label. **If you seek a refund, we will cancel future automatic shipments of products for the applicable publications(s).**

If you are satisfied with these products, no action is necessary. **If you do not return the form, your automatic shipments of the products on the enclosed list will continue.**

If you have any questions about this letter, you can simply call our Customer Support at 800-431-9025.

Sincerely,

[person's name here]

**EXHIBIT B-1**

**REFUND CLAIM FORM**

Month 00, 0000

**Instructions:** To request a refund for a product on the enclosed list, complete and sign this form and return it within 90 days, along with the most recently received update, supplement, or new edition. (NOTE: you are not required to return the latest issue of newsletters, journals, or magazines.) On the back of this form, please list the Product Number, Quantity, and Title (found on the back of your letter) for each product for which you are requesting a refund.

To ship, use the prepaid address label enclosed. Or send to:

Thomson Reuters  
Florida Returns  
Dock Door 7-11  
545 Wescott Road  
Eagan, MN 55123

Name on account [please print]: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

Account # [listed in letter]: \_\_\_\_\_

By submitting this form, I hereby declare that I did not intend to order automatic shipments of the products listed on the back of this form and that I request a refund for such products identified on the back of this form and I understand that my request cancels future automatic shipments of products for the applicable publications.

I have enclosed the last supplement, update, or new edition for each book or publication (except newsletters, journals, and magazines) for which I am seeking a refund. As an authorized account representative, I fully acknowledge and accept the terms of West Publishing Corporation's refund offer.

\_\_\_\_\_  
Authorized Customer Signature

OVER, PLEASE >>>

**EXHIBIT B-2**

[Back side of form]

PRODUCT #	QTY.	TITLE

**EXHIBIT B-3**  
**REFUND CLAIM FORM**

Name on account [print please] \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_

Customer #: \_\_\_\_\_ [listed in letter]

By submitting this form, I hereby declare that I did not intend to order automatic shipments of the products listed below and that I request a refund for such products identified below and I understand that my request cancels future automatic shipments of products for the applicable publications.

Please list the Product Code, Order Number, Title and Quantity (contained on the enclosed form) for each product for which you are requesting a refund:

I have enclosed the last supplement, update, or new edition for each book or publication (except newsletters, journals, and magazines) for which I am seeking a refund. As an authorized account representative, I fully acknowledge and accept the terms of TRTA's refund offer.

\_\_\_\_\_

[Authorized Customer Signature]

**EXHIBIT B-4**[illegible]



**EXHIBIT C-1**

[West Letterhead]

**REFUND OFFER and NOTICE OF AUTOMATIC RENEWAL OF  
MULTI-YEAR PREDICTABLE PRICING PROGRAMS**

(DATE)

Account Number: \_\_\_\_\_

(NAME, AND NAME OF BUSINESS IF APPLICABLE)  
(ADDRESS)

Dear Customer:

West Publishing Corporation ("West") sincerely appreciates your business over the years. As a result of an agreement with the Attorney General of the State of Florida, you are eligible for a refund of the cost of the renewal of your multi-year predictable pricing program that was automatically renewed, but that you may not have wished to renew. **The program(s) for which you may seek a refund can be found on the back of this letter.**

We hope you have been happy with your program(s). However, if you did not intend for us to renew your program(s), you can obtain a refund of the cost of your program(s) renewal plus any tax and shipping and handling charges you paid.

If you would like a refund of the cost of your renewal, complete the enclosed form and return it to us together with the most recent tangible supplement, update, or new edition of each publication included in your program(s) (except newsletters, journals, and magazines). Please note that a refund is NOT available for the **original publications ordered** in your program.

To receive a refund you must mail your request within 90 days of the date of this letter by using the enclosed pre-paid address label.

PLEASE NOTE: The titles in your program(s) are packaged at a single negotiated price. **If you seek a refund, your program contract(s) will be nullified, and we will cancel future shipments for the publications in your program.** If you have questions, please email Customer Support at [customerservice@thomsonreuters.com](mailto:customerservice@thomsonreuters.com).

If you are satisfied with the automatic renewal of your program(s), no action is necessary. **If you do not return the form, your multi-year pricing program(s) will continue without interruption.**

Our goal has always been to give customers like you a powerful, competitive advantage by providing you with the highest quality – and most current – legal information

available. As a participant in a multi-year predictable pricing program, you also have the unique advantages of fixed monthly pricing and cost savings that grow exponentially year-over-year.

Thank you for your business.

Sincerely,

West Publishing Corporation

OVER, PLEASE >>

**EXHIBIT C-2**

[Back side of letter]

You are eligible for a refund for the cost of your renewal during the time period from Jan. 31, 2010 to Jan. 31, 2014 in connection with the multi-year pricing program(s) listed below. Please note: you are not eligible for a refund for the original publications ordered in the program(s).

**MULTI-YEAR PRICING PROGRAM(S)**

<b>PROGRAM TYPE</b>	<b>DEAL ID#</b>	<b>DESCRIPTION</b>	<b>QTY.</b>	<b>MOST RECENT SUPPLEMENT, UPDATE, OR NEW EDITION</b>
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**EXHIBIT C-3**

[TRTA Letterhead]

**REFUND OFFER and NOTICE OF AUTOMATIC RENEWAL OF  
SUBSCRIPTIONS**

(DATE)

Customer Number: \_\_\_\_\_

(NAME, AND NAME OF BUSINESS IF APPLICABLE)  
(ADDRESS)

Dear Valued Customer:

Thomson Reuters (Tax and Accounting) Inc. ("TRTA") sincerely appreciates your business over the years. As a result of an agreement with the Attorney General of the State of Florida, TRTA is offering to provide you with a refund for products that were automatically renewed but that you may not have wished to renew. **A list of the products for which you may seek a refund is enclosed.**

We hope you have been happy with all of these products. However, if you did not intend for us to renew any of them, you can obtain a refund of the amount you paid plus any tax and shipping and handling charges you paid. If you would like a refund, complete the enclosed form and return it to us together with the most recent tangible supplement, update, or new edition you received of each publication for which you are requesting a refund (except newsletters, journals, and magazines).

To receive a refund you must mail your request within 90 days of the date of this letter by using the enclosed pre-paid address label. **If you seek a refund, we will cancel future automatic subscription renewals for the applicable publications(s).**

If you are satisfied with the product, no action is necessary. **If you do not return the form, the automatic renewal of the annual subscription products on the enclosed list will continue.**

If you have any questions about this letter, you can simply call our Customer Support at 800-431-9025.

Sincerely,

[person's name here]

**EXHIBIT D-1**

**REFUND CLAIM FORM**

Month 00, 0000

**Instructions:** To request a refund of the cost of your multi-year predictable pricing program renewal(s), complete and sign the form below and return it within 90 days, along with the most recently received update, supplement, or new edition of all the products in your program(s). (NOTE: you are not required to return the latest issue of newsletters, journals, or magazines.) On the back of this form, please list the information for the program(s) for which you are requesting a refund (found on the back of your letter).

**PLEASE NOTE:** The titles in your program(s) are packaged at a single negotiated price. If you seek a refund, your program contract(s) will be nullified, and we will cancel future shipments for the publications in your program(s).

To ship, use the prepaid address label enclosed. Or send to:

Thomson Reuters  
Florida Returns  
Dock Door 7-11  
545 Wescott Road  
Eagan, MN 55123

Name on account [please print]: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

Account # [listed in letter]: \_\_\_\_\_

By submitting this form, I hereby declare that I did not intend to automatically renew my multi-year predictable pricing program(s) and that I request a refund for the cost of the renewal of my program(s). I understand that my request cancels my program(s) and the annual subscriptions for the publications included in it.

I have enclosed the last supplement, update, or new edition (except newsletters, journals, and magazines) for each publication included in my multi-year predictable pricing program(s). As an authorized account representative, I fully acknowledge and accept the terms of West Publishing Corporation's refund offer.

\_\_\_\_\_  
Authorized Customer Signature

OVER, PLEASE >>>

**EXHIBIT D-2**

[Back side of form]

<b>PROGRAM TYPE</b>	<b>DEAL ID</b>	<b>DESCRIPTION</b>	<b>QTY.</b>	<b>MOST RECENT SUPPLEMENT, UPDATE OR NEW EDITION</b>

**EXHIBIT D-3**  
**REFUND CLAIM FORM**

Name on account [print please] \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

Customer #: \_\_\_\_\_ [listed in letter]

By submitting this form, I hereby declare that I did not intend to automatically renew the annual subscription products listed below and that I request a refund for such products identified below and I understand that my request cancels the annual subscriptions for the publications identified below.

Please list the Product Code, Order Number, Title, Quantity and Subscription Start Date (contained on the enclosed form) for each product for which you are requesting a refund:

---

---

I have enclosed the last supplement, update, or new edition for each publication (except newsletters, journals, and magazines) for which I am seeking a refund. As an authorized account representative, I fully acknowledge and accept the terms of TRTA's refund offer.

---

[Authorized Customer Signature]



**EXHIBIT D-4**

[illegible]

**EXHIBIT E-1**

[West Letterhead]

**IMPORTANT NOTICE ABOUT YOUR SUBSCRIPTION TO PUBLICATIONS  
WITH AUTOMATIC SHIPMENTS**

Account Number: \_\_\_\_\_

(NAME, AND NAME OF BUSINESS IF APPLICABLE)

(ADDRESS)

Dear Customer:

At West Publishing Corporation ("West"), we understand the importance to professionals of being kept up to date with the latest developments in their fields. This letter is simply intended to remind you of the publications you have enrolled in our automatic shipment program. On the back of this letter is a list of the publications for which you have been receiving automatic shipments of new editions, updates, and supplements as a result of a publication being enrolled in an automatic shipment program.

We are implementing an improved process for enrolling publications in our automatic shipment program. The terms of our automatic shipment program are described below.

**The West Automatic Shipment Program works like this:**

- When you place an order, you will be advised if the publication will include automatic shipments. When you agree to automatic shipments, new editions, updates, and supplements updating or supplementing the publication will be automatically sent to you as they are published, without any action on your part, until you cancel.
- Upon shipment, you will be invoiced at the price at which the new edition, update, or supplement is then being offered. You will not be charged a separate shipping and handling fee.
- The types of products received and frequency of automatic shipments vary by publication. You may visit [legalsolutions.com](http://legalsolutions.com) for additional information about the types of products received and the frequency of supplements, updates, and/or new editions for a specific publication.
- You are not obligated to purchase a minimum number of products in order to take advantage of our automatic shipment program.
- New editions, updates, and supplements are sent to you on a 45-day return basis. You have the right to return any new edition, update, or supplement automatically shipped to you by simply returning the product within 45 days of the date on the notice sent with your shipment.

- If you do not return the automatic shipment by the end of the 45-day period, you are responsible for paying the invoice in full.
- A publication's enrollment in our automatic shipment program may be cancelled at any time. To cancel, call Customer Support at 1-800-328-4880 or email [customerservice@thomsonreuters.com](mailto:customerservice@thomsonreuters.com).

**IMPORTANT:**

West is asking our customers to review the list of publications enrolled in this program. If you wish to discontinue receiving automatic shipments of new editions, updates, and supplements for any of the publications listed, please complete and return the enclosed form within 90 days of the date of this letter.

If you **do not** contact West, we will continue to automatically ship you supplements, updates, and/or new editions for the publications you currently receive from West.

Thank you for your business; we look forward to continuing to provide you with the current, trusted legal information you need in the years to come.

Sincerely,

West Publishing Corporation

OVER, PLEASE >>>

**EXHIBIT E-2**

[Back side of letter]

**PRODUCT LISTING**

**PRODUCT #   QTY.   TITLE**

---

**EXHIBIT E-3**

[Tax and Accounting Letterhead]

**IMPORTANT NOTICE ABOUT YOUR SUBSCRIPTION TO PUBLICATIONS  
WITH AUTOMATIC SHIPMENTS**

(DATE)

Customer Number: \_\_\_\_\_

(NAME, AND NAME OF BUSINESS IF APPLICABLE)

(ADDRESS)

Re: Your Thomson Reuters (Tax and Accounting) Inc. Automatic Shipment Program

Dear Valued Customer:

At Thomson Reuters (Tax and Accounting) Inc. ("TRTA"), we understand the importance to professionals of being kept up to date with the latest developments in their fields. This letter is intended to remind you of the publications you have enrolled in our automatic shipment program. Enclosed with this letter is a form listing the publications for which you have been receiving automatic shipments of new editions, updates, and supplements as a result of a publication being enrolled in an automatic shipment program.

We are implementing an improved process for enrolling publications in our automatic shipment program. The terms of our automatic shipment program are described below.

**The TRTA Automatic Shipment Program works like this:**

- When you place an order, you will be advised if the publication will include automatic shipments. When you agree to automatic shipments, new editions, updates, and supplements updating the publication will be automatically sent to you as they are published, without any action on your part, until you cancel.
- Upon shipment, you will be invoiced at the price at which the new edition, update, or supplement is then being offered along with applicable shipping and handling charges. Shipping charges are based upon shipment weight and customer's location.
- The types of products received and frequency of automatic shipments vary by publication. You may call Customer Support at 800-431-9025 or visit [customer support website] for additional information about the types of products received and the frequency of supplements and/or new editions for a specific publication.
- You are not obligated to purchase a minimum number of products in order to take advantage of our automatic shipment program.

- New editions, updates and supplements are sent to you on a 30-day, risk-free return basis. You have the right to return any new edition, update, or supplement automatically shipped to you by simply returning the product within 30 days of the invoice date.
- If you do not return the automatic shipment by the end of the 30-day period, you are responsible for paying the invoice in full.
- A publication's enrollment in our automatic shipment program may be cancelled at any time. To cancel, you can complete and return the enclosed form, call Customer Support at 800-431-9025, or email [checkpoint.customerservice@thomsonreuters.com](mailto:checkpoint.customerservice@thomsonreuters.com).

**IMPORTANT:**

TRTA is asking our customers to review the list of publications enrolled in this program. If you wish to discontinue receiving automatic shipments of new editions, updates, and supplements for any of the publications listed, please complete and return the enclosed form or simply call our Customer Support line at 800-431-9025. If you **do not** contact TRTA, we will continue to automatically ship you supplements, updates and/or new editions for the publications you currently receive from TRTA.

Thank you for your past business, and TRTA looks forward to continuing to serve you.

Very truly yours,

[person's name here]

**EXHIBIT F-1**  
**AUTOMATIC SUBSCRIPTION CANCELLATION FORM**

Month 00, 0000

**Instructions:** To discontinue receiving automatic shipments of new editions, updates, and supplements for any of the publications on the enclosed list, complete and return this form within 90 days. If you have questions, please email Customer Support at customerservice@thomsonreuters.com. Using the prepaid business reply envelope enclosed, mail to:

Thomson Reuters  
Florida Priority Processing  
AR Returns Mail Stop: D6-11-3621  
P.O. Box 64833  
St. Paul, MN 55164-9752

Name on account [please print]: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

Account # [listed in letter]: \_\_\_\_\_

By submitting this form, I hereby declare that I did not intend to order automatic shipments of the products listed on the back of this form and that I request cancellation of future automatic shipments of new editions, updates, and supplements for these publications.

\_\_\_\_\_  
Authorized Customer Signature

On the back of this form, please list the Product Number, Quantity, and Title (found on the back of your letter) for each product for which you no longer wish to receive automatic shipments of new editions, updates, and supplements.

OVER, PLEASE >>>

[Back side of form]

[illegible]



**EXHIBIT F-3**  
**AUTOMATIC SHIPMENT CANCELLATION FORM**

Month 00, 0000

**Instructions:** To discontinue receiving automatic shipments of new editions, updates, and supplements for any of the publications on the enclosed list, complete and return this form by using the enclosed prepaid business reply envelope or call our Customer Support line at 800-431-9025.

Name on account [please print]: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

Customer # [listed in letter]: \_\_\_\_\_

By submitting this form, I hereby request cancellation of future automatic shipments of new editions, updates, and supplements for the publications listed on the back of this form.

\_\_\_\_\_  
Authorized Customer Signature

On the back of this form, please list the Product Code, Order Number, Quantity, and Title (found on the back of your letter) for each product for which you no longer wish to receive automatic shipments of new editions, updates, and supplements.

OVER, PLEASE >>>>

**EXHIBIT F-4**  
[Back side of form]

[illegible]

**EXHIBIT G-1**

[West Letterhead]

**IMPORTANT NOTICE ABOUT AUTOMATIC RENEWAL OF YOUR  
MULTI-YEAR PREDICTABLE PRICING PROGRAM(S)**

(DATE)

Account Number: \_\_\_\_\_

(NAME, AND NAME OF BUSINESS IF APPLICABLE)

(ADDRESS)

Dear Customer:

At West Publishing Corporation ("West"), we understand the importance to professionals of being kept up to date with the latest developments in their fields. This letter is simply intended to remind you that you are enrolled in a multi-year predictable pricing program(s), which renews automatically at the end of each term as outlined in your contract. On the back of this letter you will find the program(s).

Our goal has always been to give customers like you a powerful, competitive advantage by providing you with the highest quality – and most current – legal information available. As a participant in a multi-year predictable pricing program, you also have the unique advantages of fixed monthly pricing and savings that grow exponentially year-over-year. The autorenewal feature of your program helps ensure uninterrupted access to the publications in your program, as well as continued growth of your year-over-year discount off retail pricing.

We are implementing an improved process for automatically renewing multi-year predictable pricing programs. The terms of the automatic renewal are described below.

**West's Automatic Renewal of Multi-year Predictable Pricing Programs works like this:**

- When you agree to automatic renewal, your program will automatically renew at the end of each contract term without any action on your part until you cancel automatic renewal.
- The cost of the renewal will be the automatic renewal price in effect at the time of each renewal and may increase in the future. You will not be charged a separate shipping and handling fee.
- The automatic renewal of a multi-year predictable pricing program may be cancelled at least 10 days prior to the renewal date. To cancel automatic renewal, call Customer Support at 1-800-328-4880 or email [customerservice@thomsonreuters.com](mailto:customerservice@thomsonreuters.com).

- You are not obligated to renew a multi-year predictable pricing program a minimum number of times in order to participate in automatic renewal.
- If you do not wish to have your multi-year predictable pricing program automatically renewed, we may contact you before your program lapses to see whether you would like to renew it at that time. However, we cannot guarantee that there will not be a lapse in your program.
- In addition, at least 30 days before each renewal date, you will receive a notice reminding you that the program will automatically renew. If you take no action upon receiving the renewal notice, your program will be automatically renewed and you will receive an invoice prior to the renewal date.

**IMPORTANT:**

West is asking our customers to review the enclosed list of programs that currently renew automatically. If you wish to discontinue automatic renewal of your program(s), please complete and return the enclosed form within 90 days of the date of this letter. If you **do not** contact West to cancel the automatic renewal of your program(s), we will continue to automatically renew your program(s) per the terms of your contract.

Thank you for your business; we look forward to continuing to provide you with the current, trusted legal information you need in the years to come.

Sincerely,

West Publishing Corporation

OVER, PLEASE >>>

**EXHIBIT G-2**

[Back side of letter]

**MULTI-YEAR PRICING PROGRAM(S)**

<b>PROGRAM TYPE</b>	<b>DEAL ID</b>	<b>NAME</b>	<b>DESCRIPTION</b>
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**EXHIBIT G-3**

[Tax and Accounting Letterhead]

**IMPORTANT NOTICE ABOUT AUTOMATIC RENEWAL OF YOUR  
SUBSCRIPTIONS**

(DATE)

Customer Number: \_\_\_\_\_

(NAME, AND NAME OF BUSINESS IF APPLICABLE)  
(ADDRESS)

Re: Your Thomson Reuters (Tax and Accounting) Inc. Subscription (Automatic  
Renewal) Program

Dear Valued Customer:

At Thomson Reuters (Tax and Accounting) Inc. ("TRTA"), we understand the importance to professionals of being kept up to date with the latest developments in their fields. This letter is intended to remind you of the subscriptions you have enrolled in our automatic renewal program so that you can determine whether to continue such enrollment. Enclosed with this letter is a form listing your subscriptions which have been automatically renewed as a result of a publication being enrolled in an automatic renewal program.

We are implementing an improved process for enrolling subscription publications in our automatic renewal program. The terms of our automatic renewal program are described below.

**The TRTA Automatic Renewal Program works like this:**

- When you agree to automatic renewal, your subscription will automatically renew at the end of each subscription period without any action on your part until you cancel.
- The cost of the renewal will be the subscription price in effect at the time of each renewal, along with applicable shipping and handling charges, and may increase in the future. Shipping charges are based upon shipment weight and customer's location.
- A publication's automatic renewal may be cancelled up until the end of the subscription period. To cancel the automatic renewal, you can complete and

return the enclosed form, call Customer Support at 800-431-9025, or email [checkpoint.customerservice@thomsonreuters.com](mailto:checkpoint.customerservice@thomsonreuters.com).

- You are not obligated to renew a subscription a minimum number of times in order to participate in our automatic renewal program.
- If you do not wish to enroll a publication in our automatic renewal program, we may contact you before your subscription lapses to see whether you would like to renew the subscription at that time. However, we cannot guarantee that there will not be a lapse in your subscription.
- In addition, at least 30 days before each renewal date, you will receive a notice reminding you that the subscription will automatically renew. If you take no action upon receiving the renewal notice, your subscription will be automatically renewed and you will receive an invoice [if applicable: prior to the renewal date].

**IMPORTANT:**

TRTA is asking our customers to review the list of publications enrolled in this program. If you wish to discontinue having any of the publications listed automatically renewed, please complete and return the enclosed form or simply call our Customer Support at 800-431-9025. If you **do not** contact TRTA to cancel your enrollment in the automatic renewal of your subscriptions, we will continue to automatically renew the subscriptions that currently are enrolled in an automatic renewal program.

Thank you for your past business, and TRTA looks forward to continuing to serve you.

Very truly yours,

[person's name here]

**EXHIBIT H-1**

**MULTI-YEAR PREDICTABLE PRICING PROGRAM(S) AUTOMATIC  
RENEWAL CANCELLATION FORM**

Month 00, 0000

**Instructions:** To discontinue automatic renewal of your multi-year predictable pricing program(s), complete and return the form below within 90 days.

**PLEASE NOTE:** The titles in your program(s) are packaged at a single negotiated price. If you seek cancellation of the automatic renewal feature of your program(s), your discount off retail pricing will expire at the end of your contracted term and annual subscriptions for the publications in your program will end.

Using the prepaid business reply envelope enclosed, mail to:

Thomson Reuters  
Florida Priority Processing  
AR Returns Mail Stop: D6-11-3621  
P.O. Box 64833  
St. Paul, MN 55164-9752

Name on account [please print]: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

Account # [listed in letter]: \_\_\_\_\_

By submitting this form, I hereby declare that I did not intend for my multi-year predictable pricing program(s) to be automatically renewable and that I request cancellation of the automatic renewal feature of my program(s). I understand that my request nullifies my program contract at the end of my current contracted term, at which time my discount off retail pricing will expire and the annual subscriptions for the publications included in my program will end.

\_\_\_\_\_  
Authorized Customer Signature

On the back of this form, please list the program(s) for which you wish to discontinue automatic renewal (found on the back of your letter).

OVER, PLEASE >>>



**EXHIBIT H-2**

[Back side of form]

PROGRAM TYPE	DEAL ID	NAME	DESCRIPTION

**EXHIBIT H-3**  
**AUTOMATIC RENEWAL CANCELLATION FORM**

Month 00, 0000

**Instructions:** To discontinue automatic renewal of your subscriptions for any of the publications on the enclosed list, complete and return this form by using the enclosed prepaid business reply envelope or call our Customer Support line at 800-431-9025.

Name on account [please print]: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

Customer # [listed in letter]: \_\_\_\_\_

By submitting this form, I hereby request cancellation of the automatic renewal of subscriptions for the publications listed on the back of this form.

\_\_\_\_\_  
Authorized Customer Signature

On the back of this form, please list the Product Code, Order Number, Quantity, Title, and Subscription Start Date (found on the back of your letter) for each publication for which you are requesting that subscriptions not automatically renew.

OVER, PLEASE >>>

[Back side of form]

[Back side of form]

[illegible]

**EXHIBIT I-1**

[West Letterhead]

**REFUND OFFER and NOTICE OF AUTOMATIC RENEWAL OF  
MULTI-YEAR PREDICTABLE PRICING PROGRAMS**

(DATE)

Account Number: \_\_\_\_\_

(NAME, AND NAME OF BUSINESS IF APPLICABLE)  
(ADDRESS)

Dear Customer:

West Publishing Corporation ("West") sincerely appreciates your business over the years. As a result of an agreement with the Attorney General of the State of Florida, you are eligible for a refund of the cost of the renewal of your multi-year predictable pricing program that was automatically renewed, but that you may not have wished to renew. **The program(s) for which you may seek a refund can be found on the back of this letter.**

We hope you have been happy with your program(s). However, if you did not intend for us to renew your program(s), you can obtain a refund of the cost of your program(s) renewal plus any tax and shipping and handling charges you paid.

If you would like a refund of the cost of your renewal, complete the enclosed form and return it to us together with the most recent tangible supplement, update, or new edition of each publication included in your program(s) (except newsletters, journals, and magazines). Please note that a refund is NOT available for the **original publications ordered** in your program(s).

To receive a refund you must mail your request within 90 days of the date of this letter by using the enclosed pre-paid address label. If you have questions, please email Customer Support at [customerservice@thomsonreuters.com](mailto:customerservice@thomsonreuters.com).

**PLEASE NOTE: If you seek a refund, your program contract will be nullified, and we will cancel future shipments for the publication in your program.**

If you are satisfied with the automatic renewal of your program(s), no action is necessary. **If you do not return the form, your multi-year pricing program(s) will continue without interruption.**

Our goal has always been to give customers like you a powerful, competitive advantage by providing you with the highest quality – and most current – legal information available. As a participant in a multi-year predictable pricing program, you also have the

unique advantages of fixed monthly pricing and cost savings that grow exponentially year-over-year.

Thank you for your business.

Sincerely,

West Publishing Corporation

OVER, PLEASE >>>

## **EXHIBIT I-2**

[Back side of letter]

You are eligible for a refund for the cost of your renewal during the time period from Jan. 31, 2010 to Jan. 31, 2014 in connection with the multi-year pricing program(s) listed below. Please note: you are not eligible for a refund for the original publications ordered in the program(s).

### **MULTI-YEAR PRICING PROGRAM(S)**

<b>PROGRAM</b>	<b>PRODUCT #</b>	<b>QTY.</b>	<b>TITLE</b>	<b>MOST RECENT SUPPLEMENT, UPDATE, OR NEW EDITION</b>
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**EXHIBIT J-1**

**REFUND CLAIM FORM**

Month 00, 0000

**Instructions:** To request a refund of the cost of your multi-year predictable pricing program renewal(s), complete and sign the form below and return it within 90 days, along with the most recently received update, supplement, or new edition of the product(s) in your program(s). (NOTE: you are not required to return the latest issue of newsletters, journals, or magazines.) On the back of this form, please list the information for the program(s) for which you are requesting a refund (found on the back of your letter).

**PLEASE NOTE:** If you seek a refund, your program contract will be nullified, and we will cancel future shipments for the publication in your program.

To ship, use the prepaid address label enclosed. Or send to:

Thomson Reuters  
Florida Refunds  
Dock Door 7-11  
545 Wescott Road  
Eagan, MN 55123

Name on account [please print]: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

Account # [listed in letter]: \_\_\_\_\_

By submitting this form, I hereby declare that I did not intend to automatically renew my multi-year predictable pricing program(s) and that I request a refund for the cost of the renewal of my program(s). I understand that my request cancels my program(s) and the annual subscriptions for the publications included in it.

I have enclosed the last supplement, update, or new edition (except newsletters, journals, and magazines) for each publication included in my multi-year predictable pricing program(s). As an authorized account representative, I fully acknowledge and accept the terms of West Publishing Corporation's refund offer.

\_\_\_\_\_  
Authorized Customer Signature

OVER, PLEASE >>>

**EXHIBIT J-2**

[Back side of form]

PROGRAM	PRODUCT #	QTY.	TITLE



**EXHIBIT K-1**

[West Letterhead]

**IMPORTANT NOTICE ABOUT AUTOMATIC RENEWAL OF YOUR  
MULTI-YEAR PREDICTABLE PRICING PROGRAM(S)**

(DATE)

Account Number: \_\_\_\_\_

(NAME, AND NAME OF BUSINESS IF APPLICABLE)

(ADDRESS)

Dear Customer:

At West Publishing Corporation ("West"), we understand the importance to professionals of being kept up to date with the latest developments in their fields. This letter is simply intended to remind you that you are enrolled in a multi-year predictable pricing program(s), which renews automatically at the end of each term as outlined in your contract. On the back of this letter you will find the program(s).

Our goal has always been to give customers like you a powerful, competitive advantage by providing you with the highest quality – and most current – legal information available. As a participant in a multi-year predictable pricing program, you also have the unique advantages of fixed monthly pricing and savings that grow exponentially year-over-year. The autorenewal feature of your program helps ensure uninterrupted access to the publications in your program, as well as continued growth of your year-over-year discount off retail pricing.

We are implementing an improved process for automatically renewing multi-year predictable pricing programs. The terms of the automatic renewal are described below.

**West's Automatic Renewal of Multi-year Predictable Pricing Programs works like this:**

- When you agree to automatic renewal, your program will automatically renew at the end of each contract term without any action on your part until you cancel automatic renewal.
- The cost of the renewal will be the automatic renewal price in effect at the time of each renewal and may increase in the future. You will not be charged a separate shipping and handling fee.
- The automatic renewal of a multi-year predictable pricing program may be cancelled at least 10 days prior to the renewal date. To cancel automatic renewal, call Customer Support at 1-800-328-4880 or email [customerservice@thomsonreuters.com](mailto:customerservice@thomsonreuters.com).

- You are not obligated to renew a multi-year predictable pricing program a minimum number of times in order to participate in automatic renewal.
- If you do not wish to have your multi-year predictable pricing program automatically renewed, we may contact you before your program lapses to see whether you would like to renew it at that time. However, we cannot guarantee that there will not be a lapse in your program.
- In addition, at least 30 days before each renewal date, you will receive a notice reminding you that the program will automatically renew. If you take no action upon receiving the renewal notice, your program will be automatically renewed and you will receive an invoice prior to the renewal date.

**IMPORTANT:**

West is asking our customers to review the enclosed list of programs that currently renew automatically. If you wish to discontinue automatic renewal of your program(s), please complete and return the enclosed form within 90 days of the date of this letter. If you **do not** contact West to cancel the automatic renewal of your program(s), we will continue to automatically renew your program(s) per the terms of your contract.

Thank you for your business; we look forward to continuing to provide you with the current, trusted legal information you need in the years to come.

Sincerely,

West Publishing Corporation

OVER, PLEASE >>>

**EXHIBIT K-2**

[Back side of letter]

**MULTI-YEAR PRICING PROGRAM(S)**

<b>PROGRAM</b>	<b>PRODUCT #</b>	<b>QTY.</b>	<b>TITLE</b>
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**EXHIBIT L-1**

**MULTI-YEAR PREDICTABLE PRICING PROGRAM(S) AUTOMATIC  
RENEWAL CANCELLATION FORM**

Month 00, 0000

**Instructions:** To discontinue automatic renewal of your multi-year predictable pricing program(s), complete and return the form below.

**PLEASE NOTE:** If you seek cancellation of the automatic renewal feature of your program, your discount off retail pricing will expire at the end of your contracted term and the annual subscription for the publication in your program will end.

Using the prepaid business reply envelope enclosed, mail to:

Thomson Reuters  
Florida Priority Processing  
AR Returns Mail Stop: D6-11-3621  
P.O. Box 64833  
St. Paul, MN 55164-9752

Name on account [please print]: \_\_\_\_\_

Address: \_\_\_\_\_

Date: \_\_\_\_\_

Account # [listed in letter]: \_\_\_\_\_

By submitting this form, I hereby declare that I did not intend for my multi-year predictable pricing program(s) to be automatically renewable and that I request cancellation of the automatic renewal feature of my program(s). I understand that my request nullifies my program contract at the end of my current contracted term, at which time my discount off retail pricing will expire and the annual subscription for the publication included in my program will end.

\_\_\_\_\_  
Authorized Customer Signature

On the back of this form, please list the program(s) for which you wish to discontinue automatic renewal (found on the back of your letter).

OVER, PLEASE >>>

**EXHIBIT L-2**

[Back side of form]

PROGRAM	PRODUCT #	QTY.	TITLE

## **EXHIBIT M**

# West Publishing Corporation

610 Opperman Drive, Eagan MN 55123



ACCOUNT # 12345678910  
CORINTHIAN COLLEGES INC  
EVEREST UNIV  
JUDY COLE/LIBRARY  
3319 W HILLSBOROUGH AVE  
TAMPA, FL 33614-5801

February X, 2014

### **REFUND OFFER and NOTICE OF AUTOMATIC SHIPMENTS**

Dear Customer:

West Publishing Corporation ("West") sincerely appreciates your business over the years. As a result of an agreement with the Attorney General of the State of Florida, you are eligible for a refund for each supplement, update, and new edition shipped to you during the time period of Jan. 31, 2010 to Jan. 31, 2014 in connection with your subscription to certain publications in your library. **A list of the products for which you may seek a refund is included on the back of this letter.**

We hope you have been happy with all of these publications. However, if you did not intend for us to send or provide you with any particular publications, you can obtain a refund of the amount you paid plus any tax and shipping and handling charges you paid. Please note that a refund is NOT available for the **original purchase** of these publications.

If you would like a refund, please complete and return the enclosed form with your request within 90 days of the date of this letter by using the enclosed pre-paid envelope. **If you seek a refund, we will cancel future automatic shipments of products for the applicable publication(s).** If you have questions please email Customer Support at [customerservice@thomsonreuters.com](mailto:customerservice@thomsonreuters.com).

If you are satisfied with these products, no action is necessary. **If you do not return the form, your automatic shipments of the products on the enclosed list will continue.**

Our goal has always been to give customers like you a powerful, competitive advantage by providing you with the highest quality – and most current – legal information available. We appreciate your business, and your satisfaction with our products is of paramount importance to us.

Sincerely,

West Publishing Corporation

OVER, PLEASE >>>

## PRODUCT LISTING

You are eligible for a refund for each supplement, update, or new edition shipped to you during the time period from Jan. 31, 2010 to Jan. 31, 2014 in connection with your subscription to the following publications in your library. Please note: you are not eligible for a refund for the original purchase of the publication.

PRODUCT #	QTY.	TITLE
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# **EXHIBIT N**

## **REFUND CLAIM FORM**

February X, 2014

**Instructions:** To request a refund for a product on the enclosed list, complete and sign this form and return it within 90 days. On the back of this form, please list the Product Number, Quantity, and Title (found on the back of your letter) for each product for which you are requesting a refund.

Using the prepaid business reply envelope enclosed, send to:

Thomson Reuters  
Florida Priority Processing  
AR Returns Mail Stop: D6-11-3621  
P.O. Box 64833  
St. Paul, MN 55164-9752

Name on account (please print): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_ Account # (listed in letter): \_\_\_\_\_

By submitting this form, I hereby declare that I did not intend to order automatic shipments of the products listed on the back of this form and that I request a refund for such products identified on the back of this form. I understand that my request cancels future automatic shipments of products for the applicable publications.

As an authorized account representative, I fully acknowledge and accept the terms of West Publishing Corporation's refund offer.

\_\_\_\_\_  
Authorized Customer Signature

OVER, PLEASE >>>



[illegible]

## **EXHIBIT O**

# West Publishing Corporation

610 Opperman Drive, Eagan MN 55123



ACCOUNT # 12345678910  
CORINTHIAN COLLEGES INC  
EVEREST UNIV  
JUDY COLE/LIBRARY  
3319 W HILLSBOROUGH AVE  
TAMPA, FL 33614-5801

February X, 2014

### **REFUND OFFER and NOTICE OF AUTOMATIC SHIPMENTS**

Dear Customer:

West Publishing Corporation ("West") sincerely appreciates your business over the years. As a result of an agreement with the Attorney General of the State of Florida, you are eligible for a refund for each supplement, update, and new edition shipped to you during the time period of Jan. 31, 2010 to <DATE LMA WAS SIGNED> in connection with your subscription to certain publications in your library. **A list of the products for which you may seek a refund is included on the back of this letter.**

We hope you have been happy with all of these publications. However, if you did not intend for us to send or provide you with any particular publications, you can obtain a refund of the amount you paid plus any tax and shipping and handling charges you paid. Please note that a refund is NOT available for the **original purchase** of these publications.

If you would like a refund, please complete the enclosed form and return it <together with the most recent tangible supplement, update, or new edition you received of each publication prior to <DATE LMA WAS SIGNED> for which you are requesting a refund (except newsletters, journals, and magazines).>

To receive a refund you must mail your request within 90 days of the date of this letter by using the enclosed pre-paid <address label/envelope>. **If you seek a refund, your current Library Maintenance Agreement will not be affected in any way.** If you have questions, please contact your dedicated Representative or email Customer Support at [customerservice@thomsonreuters.com](mailto:customerservice@thomsonreuters.com).

If you are satisfied with these products, no action is necessary.

Our goal has always been to give customers like you a powerful, competitive advantage by providing you with the highest quality – and most current – legal information available. We appreciate your business, and your satisfaction with our products is of paramount importance to us.

Sincerely,

West Publishing Corporation

OVER, PLEASE >>>

## PRODUCT LISTING

You are eligible for a refund for each supplement, update, or new edition shipped to you during the time period from Jan. 31, 2010 to <DATE LMA WAS SIGNED> in connection with your subscription to the following publications in your library. Please note: you are not eligible for a refund for the original purchase of the publication.

PRODUCT #	QTY.	TITLE	MOST RECENT SUPPLEMENT, UPDATE, OR NEW EDITION
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You are also eligible for a refund if you received any of the following products:

PRODUCT #	QTY.	TITLE	MOST RECENT SUPPLEMENT, UPDATE OR NEW EDITION
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## **EXHIBIT P**

# **REFUND CLAIM FORM**

February X, 2014

**Instructions:** To request a refund for a product on the enclosed list, complete and sign this form and return it within 90 days, <along with the most recently received update, supplement, or new edition you received prior to DATE LMA WAS SIGNED. (NOTE: you are not required to return the latest issue of newsletters, journals, or magazines.)> On the back of this form, please list the Product Number, Quantity, and Title (found on the back of your letter) for each product for which you are requesting a refund.

<To ship, use the prepaid address label enclosed. Or send to:

Thomson Reuters  
Florida Returns  
Dock Door 7-11  
545 Wescott Road  
Eagan, MN 55123>

Name on account (please print): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_ Account # (listed in letter): \_\_\_\_\_

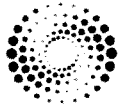
By submitting this form, I hereby declare that I did not intend to order automatic shipments of the products listed on the back of this form and that I request a refund for such products identified on the back of this form. I understand that my request does not affect my current Library Maintenance Agreement in any way.

<I have enclosed the last supplement, update, or new edition for each book or publication received prior to DATE LMA WAS SIGNED (except newsletters, journals, and magazines) for which I am seeking a refund.> As an authorized account representative, I fully acknowledge and accept the terms of West Publishing Corporation's refund offer.

\_\_\_\_\_  
Authorized Customer Signature

OVER, PLEASE >>>

[illegible]



THOMSON REUTERS

**EXHIBIT Q**

**REFUND OFFER and NOTICE OF AUTOMATIC SHIPMENTS, SHIPMENTS OF  
ANCILLARY PRODUCTS, AND/OR AUTOMATIC RENEWALS**

(DATE)

Customer Number: \_\_\_\_\_

(NAME, AND NAME OF BUSINESS IF APPLICABLE)

(ADDRESS)

Dear Valued Customer:

Thomson Reuters (Tax and Accounting) Inc. ("TRTA") sincerely appreciates your business over the years. As a result of an agreement with the Attorney General of the State of Florida, TRTA is offering to provide you with refunds for supplements, updates, new editions, issues, ancillary products and/or auto renewals to certain books or other publications from TRTA (hereinafter "Publications"), which were shipped or provided to you during the time period of January 31, 2011 to February 1, 2014 on a subscription (automatic shipment and/or automatic renewal) basis.

Enclosed with this letter are forms separately listing the Publications for which you may seek a refund: (1) new supplements, updates, new editions and issues that were automatically shipped or provided; (2) ancillary products automatically shipped to you as an extension or companion to an existing publication you subscribed to; and/or (3) subscriptions that have been renewed automatically during the above time period.

We hope you have been happy with all of these Publications. However, if you did not intend for us to send or provide you with any of them, you can obtain a refund of the amount you paid plus any tax and shipping and handling charges you paid.

If you would like a refund, complete the enclosed form and return it together with the most recent tangible supplement, update, new editions, issues, ancillary products and/or auto renewals of each Publication for which you are requesting a refund (except newsletters, journals, and magazines).

To receive a refund you must mail your request within 90 days of the date of this letter by using the enclosed pre-paid address label. **If you seek a refund, we will cancel future automatic shipments and/or automatic renewals, as applicable, of products for the applicable Publications(s).**

If you are satisfied with these Publications, no action is necessary. **If you do not return the form, your automatic shipments and/or automatic renewal of the products on the enclosed list will continue.**

Please note that effective immediately, TRTA will no longer automatically ship to you any ancillary products to the Publications.

If you have any questions about this letter, you can simply call our Customer Support at 800-431-9025.

Sincerely,

Dave Hoyt  
Vice President Customer Operations

**EXHIBIT R-1**

**REFUND CLAIM FORM**

Name on account [print please] \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_

Customer #: \_\_\_\_\_ [listed in letter]

By submitting this form, I hereby declare that I did not intend to order automatic shipments, ancillary products or automatic renewals of the publications listed below and that I request a refund for such publications identified below and I understand that my request cancels future automatic shipments and/or automatic renewals, as applicable, of products for the applicable publications.

Please list the Product Code, Order Number, Quantity, and Title, as well as Subscription Start Date for Publications that automatically renew (as contained on the enclosed form) for each publication for which you are requesting a refund:

I have enclosed the last supplement, update, new edition, issue, ancillary products and/or auto renewal for each publication (except newsletters, journals, and magazines) for which I am seeking a refund. As an authorized customer representative, I fully acknowledge and accept the terms of TRTA's refund offer.

\_\_\_\_\_

[Authorized Customer Signature]





**EXHIBIT R-2**

[illegible]

## **EXHIBIT S**

[Tax and Accounting Letterhead]

### **IMPORTANT NOTICE ABOUT YOUR SUBSCRIPTIONS THAT AUTOMATICALLY RENEW OR INCLUDE AUTOMATIC SHIPMENTS**

(DATE)

Customer Number: \_\_\_\_\_

(NAME, AND NAME OF BUSINESS IF APPLICABLE)  
(ADDRESS)

Re: Your Thomson Reuters (Tax and Accounting) Inc. Automatic Renewal and  
Automatic Shipment Programs

Dear Valued Customer:

At Thomson Reuters (Tax and Accounting) Inc. ("TRTA"), we understand the importance to professionals of being kept up to date with the latest developments in their fields. This letter is intended to remind you of the publications you have enrolled in our automatic renewal or automatic shipment programs. Enclosed with this letter are forms separately listing the publications (1) with subscriptions that have been renewed automatically, and (2) for which you have been receiving automatic shipments of new editions, updates, and supplements as a result of a publication being enrolled in an automatic shipment program.

We are implementing improved processes for enrolling publications in our automatic renewal and automatic shipment programs. The terms of our automatic renewal and automatic shipment programs are described below.

**The TRTA Automatic Renewal Program works like this:**

- When you agree to automatic renewal, your subscription will automatically renew at the end of each subscription period without any action on your part until you cancel.
- The cost of the renewal will be the subscription price in effect at the time of each renewal, including shipping and handling charges, and may increase in the future. Shipping charges are based upon shipment weight and customer's location.
- A publication's automatic renewal may be cancelled up until the end of the subscription period. To cancel the automatic renewal, you can complete and return the enclosed form, call Customer Support at 800-431-9025, or email [checkpoint.customerservice@thomsonreuters.com](mailto:checkpoint.customerservice@thomsonreuters.com).

- You are not obligated to renew a subscription a minimum number of times in order to participate in our automatic renewal program.
- If your publication is not enrolled in our automatic renewal program, we may contact you before your subscription lapses to see whether you would like to renew the subscription at that time. However, we cannot guarantee that there will not be a lapse in your subscription.
- In addition, at least 30 days before each renewal date, you will receive a notice reminding you that the subscription will automatically renew. If you take no action upon receiving the renewal notice, your subscription will be automatically renewed and you will receive an invoice [if applicable: prior to the renewal date].

**The TRTA Automatic Shipment Program works like this:**

- When you place an order, you will be advised if the publication will include automatic shipments. When you agree to automatic shipments, new editions, updates, and supplements updating the publication will be automatically sent to you as they are published, without any action on your part, until you cancel.
- Upon shipment, you will be invoiced at the price at which the new edition, update, or supplement is then being offered along with applicable shipping and handling charges. Shipping charges are based upon shipment weight and customer's location.
- The types of products received and frequency of automatic shipments vary by publication. You may call Customer Support at 800-431-9025 or visit [customer support website] for additional information about the types of products received and the frequency of supplements and/or new editions for a specific publication.
- You are not obligated to purchase a minimum number of products in order to take advantage of our automatic shipment program.
- New editions, updates and supplements are sent to you on a 30-day, risk-free return basis. You have the right to return any new edition, update, or supplement automatically shipped to you by simply returning the product within 30 days of the invoice date.
- If you do not return the automatic shipment by the end of the 30-day period, you are responsible for paying the invoice in full.
- A publication's enrollment in our automatic shipment program may be cancelled at any time. To cancel, you can complete and return the enclosed form, call Customer Support at 800-431-9025, or email [checkpoint.customerservice@thomsonreuters.com](mailto:checkpoint.customerservice@thomsonreuters.com).

**IMPORTANT:**

TRTA is asking our customers to review the list of publications enrolled in each of these programs: the [Automatically Renewed Subscriptions] list and the [Publications with Automatic Shipments] list. If you wish to discontinue a publications enrollment in the automatic renewal or automatic shipment programs, please complete and return the enclosed form or simply call our Customer Support line at 800-431-9025.

If you **do not** contact TRTA to cancel your enrollment in the automatic renewal of your subscriptions, we will continue to automatically renew the subscriptions that currently are enrolled in an automatic renewal program. Likewise, if you **do not** contact TRTA regarding your publications that are enrolled in an automatic shipment program, we will continue to automatically ship you supplements, updates and/or new editions for the publications you currently receive from TRTA.

Thank you for your past business, and TRTA looks forward to continuing to serve you.

Very truly yours,

[person's name here]

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**AUTOMATIC RENEWAL CANCELLATION FORM**

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**Instructions:** To discontinue automatic renewal of your subscriptions for any of the publications on the enclosed list, complete and return this form by using the enclosed prepaid business reply envelope or call our Customer Support line at 800-431-9025.

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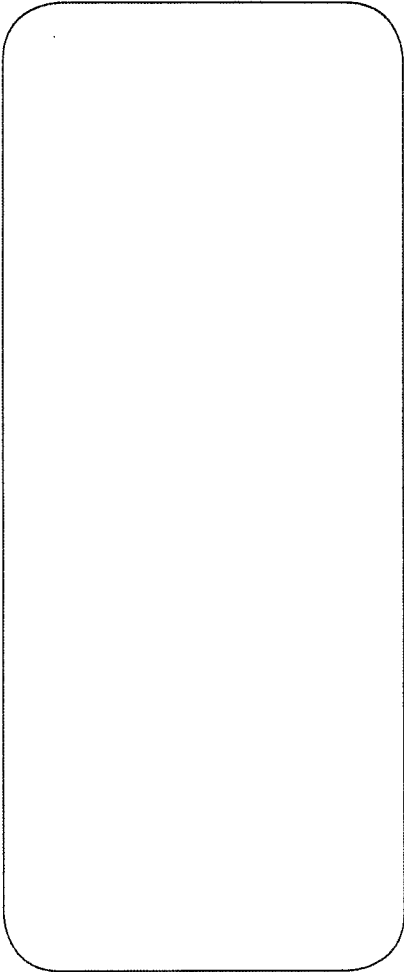
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