

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

### Part I Reporting Issuer

1 Issuer's name <b>WestRock Company</b>		2 Issuer's employer identification number (EIN) <b>47-3335141</b>	
3 Name of contact for additional information <b>Jason Thompson, Investor Relations</b>	4 Telephone No. of contact <b>(804) 444-2556</b>	5 Email address of contact <b>jason.thompson@westrock.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>501 South 5th Street</b>		7 City, town, or post office, state, and Zip code of contact <b>Richmond, Virginia 23219</b>	
8 Date of action <b>July 1, 2015</b>		9 Classification and description <b>Common stock, par value \$0.01 per share</b>	
10 CUSIP number <b>96145D 105</b>	11 Serial number(s)	12 Ticker symbol <b>WRK</b>	13 Account number(s)

### Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **On July 1, 2015, Rock-Tenn Company became a wholly owned subsidiary of WestRock Company in a transaction (the "Combination") in which holders of Rock-Tenn Company Class A common stock ("RockTenn Stock") received, in exchange for each share of RockTenn Stock that they held, either (i) one share of WestRock Company common stock ("WestRock Stock") or (ii) \$51.7513715229566 cash and 0.185646170310208 shares of WestRock Stock.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **The basis in the shares of WestRock Stock received by a holder of RockTenn Stock in an exchange pursuant to the Combination is equal to the holder's basis in the shares of RockTenn Stock exchanged therefor, decreased by the amount of cash (if any) received by the holder in the exchange (other than cash received in lieu of fractional shares) and increased by the amount of taxable gain (if any) recognized by the holder in the exchange (other than with respect to cash received in lieu of fractional shares).**

**For a discussion of the possibility that a holder may have more than one exchange pursuant to the Combination, see the joint proxy statement/prospectus dated May 20, 2015, filed by Rock-Tenn Company and MeadWestvaco Corporation with the Securities and Exchange Commission, under the heading "The Adoption of the Combination Agreement — Material U.S. Federal Income Tax Consequences of the Combination".**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **Generally, the amount of taxable gain recognized by a holder of RockTenn Stock in an exchange pursuant to the Combination is equal to the lesser of (i) the excess (if any) of the amount of cash plus the fair market value of the WestRock Stock received in the exchange over the holder's basis in the shares of RockTenn Stock exchanged therefor and (ii) the amount of cash received by the holder in the exchange (other than cash received in lieu of fractional shares).**

**There are several approaches to determining fair market value for these purposes. A reasonable determination of the fair market value of the WestRock Stock received in the Combination is \$63.70 per share, which is the average of the high (\$65.00) and low (\$62.40) trading prices of WestRock Stock on July 2, 2015, the first day of regular-way trading of WestRock Stock on the New York Stock Exchange.**

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 356(a) and (c), 358(a) and 368(a) of the Internal Revenue Code of 1986, as amended.

18 Can any resulting loss be recognized? ▶ No, except for cash received in lieu of fractional shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2015.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
Signature ▶ John Stake Date ▶ 8/3/15  
Print your name ▶ John Stake Title ▶ SVP/Treasurer

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	