

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name WestRock Company		2 Issuer's employer identification number (EIN) 47-3335141	
3 Name of contact for additional information Jason Thompson, Investor Relations	4 Telephone No. of contact (804) 444-2556	5 Email address of contact jason.thompson@westrock.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 501 South 5th Street		7 City, town, or post office, state, and Zip code of contact Richmond, Virginia 23219	
8 Date of action July 1, 2015		9 Classification and description Common stock, par value \$0.01 per share	
10 CUSIP number 96145D 105	11 Serial number(s)	12 Ticker symbol WRK	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, MeadWestvaco Corporation became a wholly owned subsidiary of WestRock Company in a transaction (the "Combination") in which holders of MeadWestvaco Corporation common stock ("MWV Stock") received, in exchange for each share of MWV Stock that they held, 0.78 shares of WestRock Company common stock ("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 a share of WestRock Stock received by a holder of MWV Stock in the Combination is equal to the holder's basis in the 1.28205128 shares of MWV Stock exchanged therefor. As a result, if a holder had the same basis in each share of MWV Stock, the holder's basis in each share of WestRock Stock received in the Combination is equal to the holder's basis in each share of MWV Stock multiplied by 1.28205128.**

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 ▶ **Based on the exchange ratio, each share of WestRock Stock received by a holder of MWV Stock in the Combination was received in exchange for one divided by 0.78, or 1.28205128, shares of MWV Stock.**

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 354(a), 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 Stakel Date ▶ 8/3/15
Print your name ▶ John Stakel Title ▶ SVP/Treasurer

Paid Preparer Use Only	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.