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February 23, 2016

2520160910001

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

U. S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, D.C. 20210

Re: WestRock Company Deferred Compensation Plan (the "Plan")

Dear Sir or Madam:

On behalf of the administrator of the above-named Plan, the undersigned submits this statement in compliance with ERISA Regulation §2520.104-23(b). In accordance with said Regulation, the undersigned is providing the following information:

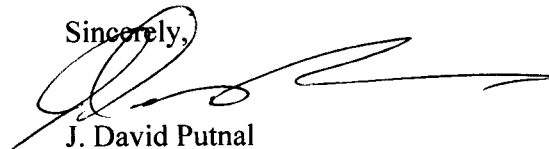
1. Name and Address of the Employer that serves as Plan Administrator: WestRock Company, 504 Thrasher Street, Norcross, Georgia 30071-1967

Certain other members of the Employer's controlled group (within the meaning of Section 414(b) or (c) of the Internal Revenue Code of 1986, as amended) are also participating employers.

2. Employer Identification Number: 47-3335141
3. Anticipated Number of Participants as of January 1, 2016: Approximately 328
4. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Please acknowledge receipt of this notice by stamping the enclosed copy of this notice and returning it to me in the enclosed envelope.

Sincerely,



J. David Putnal

JDP:bck

cc: Alonzo Church

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FIRST CLASS MAIL



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Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, D.C. 20210

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