



**WestRock Company
2018 Legal Entity Name Change
Customer Frequently Asked Questions
October 2018**

Why is WestRock rationalizing its legal entity structure?

As WestRock has grown to become one of the largest paper and packaging companies in the world, the number of our legal entities that do business with you has also grown.

To simplify doing business with WestRock, we have begun rationalizing our legal entity structure in the United States. The initial step of this effort is a minor modification to our subsidiary legal entity structure and a slight change of certain legal entity names.

When will the rationalization of WestRock’s legal entity structure in the United States take place?

The initial step of this rationalization effort will be the conversion of multiple legal entity names, effective October 1, 2018.

Which legal entities are changing?

Listed below are the current names of legal entities being converted and their new names, effective October 1, 2018.

Current Name	New Name
WestRock Converting Company	WestRock Converting, LLC
WestRock California, Inc.	WestRock California, LLC
WestRock Virginia Corp.	WestRock Virginia, LLC

Does this initiative impact WestRock’s legal entities outside of the United States?

This initiative applies only to the WestRock entities in the United States that are listed above. WestRock has also undertaken a similar initiative in Canada. At this time, no other entities are impacted.

Does this initiative change the terms of our business relationship with WestRock?

The terms and conditions for existing contracts remain unchanged and remain in effect.

When will the new names be used on documentation and invoices?

We will begin using these new names on WestRock-issued documents beginning October 15, 2018. Please use and reference these names when processing payments of invoices.

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Will tax identification numbers change?

No. Tax identification numbers for each legal entity will remain the same.

Will W-9 forms be updated?

Yes. For your convenience, we have updated our W-9 forms with the new entity names. These forms are available online at www.westrock.com/legalentities.

In what name should purchase orders be issued?

Effective October 1, purchase orders should be issued to the corresponding WestRock legal entity name listed above.

Does this initiative change the way payments should be made?

Our banking information has not changed; please continue to transmit payments as you do today. Our financial institutions are aware of the name changes and will honor incoming and outgoing monies under the new or former names.

Does this initiative impact existing sales tax exemption forms?

Yes. Sales tax exemption forms will need to be updated with the new legal entity names. We will contact you to obtain new sales tax certificates over the next several months.

Does this initiative impact terms and conditions for existing contracts?

The terms and conditions for existing contracts remain unchanged and remain in effect. Warranties on shipped goods will fall under the standard WestRock warranty unless otherwise negotiated. Our warranty terms can be found at www.westrock.com/salesterms.

Who should I contact if I need additional information?

If you have any questions about these changes, please contact your credit, sales or customer service representative, or contact us via email at 1101CorporateAR@westrock.com.