



October 1, 2018

Dear Valued Customer:

WestRock's vision is to be the premier partner and unrivaled provider of winning solutions for our customers. 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. While these changes do not change the terms of our business relationship with you, there are some things you need to know.

What is changing

Listed below are the current names of legal entities being converted from corporations to limited liability companies and their new names. These changes are 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

Documentation and invoices

Beginning October 15, 2018, we will use these new names on distributed documents and invoices.

Tax identification

Tax identification numbers for each legal entity will remain the same. 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.

Orders

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

Payments

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.

Sales tax exemption forms

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

Terms and conditions

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.

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. You can also visit www.westrock.com/legalentities for copies of frequently asked questions, W-9 forms and other documents related to WestRock's legal entities.

Thank you for your attention to this matter.

Regards,