

July 5, 2024

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the Ordinary Shares, par value \$0.001 per share, of SMURFIT WESTROCK PLC, under the Exchange Act of 1934.

Sincerely,

