



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 9, 2025

Anthony Smurfit
Chief Executive Officer
Smurfit Westrock plc
Beech Hill, Clonskeagh
Dublin 4, D04 N2R2
Ireland

Re: Smurfit Westrock plc
Registration Statement on Form S-4
Filed April 3, 2025
File No. 333-286364

Dear Anthony Smurfit:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing