

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

DIVISION OF
CORPORATION FINANCE

January 24, 2025

Robert P. McKinney
Westrock Coffee Company

Re: Westrock Coffee Company (the "Company")
Incoming letter dated January 7, 2025

Dear Robert P. McKinney:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by Chris Mueller (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

There appears to be some basis for your view that the Company may exclude the Proposal under Rule 14a-8(f) because the Proponent did not comply with Rule 14a-8(b)(1)(i). As required by Rule 14a-8(f), the Company notified the Proponent of the problem, and the Proponent failed to correct it. Accordingly, we will not recommend enforcement action to the Commission if the Company omits the Proposal from its proxy materials in reliance on Rules 14a-8(b)(1)(i) and 14a-8(f).

Copies of all of the correspondence on which this response is based will be made available on our website at https://www.sec.gov/corpfin/2024-2025-shareholder-proposals-no-action.

Sincerely,

Rule 14a-8 Review Team

cc: Chris Mueller

January 7, 2025

VIA ONLINE SHAREHOLDER PROPOSAL FORM

Office of Chief Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: Westrock Coffee Company – Exclusion of Stockholder Proposal Submitted by Chris Mueller

To the addressee set forth above:

Westrock Coffee Company (the "Company" or "Westrock") respectfully submits this letter pursuant to Rule 14a-8(j) promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), to notify the Securities and Exchange Commission (the "Commission") of the Company's intention to exclude from the Company's proxy materials for its 2025 annual meeting of stockholders (the "2025 Proxy Materials") a stockholder proposal submitted to the Company by Chris Mueller (the "Proponent") in a letter dated October 18, 2024 and received by the Company on October 29, 2024 (the "Stockholder Proposal"). The Company requests confirmation that the staff of the Division of Corporation Finance (the "Staff") will not recommend to the Commission that enforcement action be taken against the Company if the Company excludes the Stockholder Proposal from its 2025 Proxy Materials pursuant to:

- Rule 14a-8(b)(1) and Rule 14a-8(f)(1), because the Proponent failed to provide the Company with sufficient evidence that he satisfies the ownership threshold requirements of Rule 14a-8(b)(1)(i); and
- Rule 14a-8(b)(1)(iii) and Rule 14a-8(f)(1), because the Proponent failed to provide the Company with an adequate written statement regarding his ability to meet with the Company to discuss the Stockholder Proposal.

By copy of this letter, we are advising the Proponent of the Company's intention to exclude the Proposal. In accordance with Rule 14a-8(j)(2) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) ("SLB 14D"), we are submitting electronically to the Staff:

- this letter, which sets forth our reasons for excluding the Proposal; and
- the Proponent's letter submitting the Proposal.

The Company intends to file its definitive Proxy Materials with the Commission on April 24, 2025. Rule 14a-8(k) and SLB 14D provide that stockholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the Staff. Accordingly, we are taking this opportunity to inform the Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to the Stockholder Proposal, a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

The Stockholder Proposal

On October 29, 2024, the Company received the following Stockholder Proposal from the Proponent for inclusion in the 2025 Proxy Materials:

Members of the board.

My name is Chris Mueller, and I would like to submit a shareholder proposal for the 2025 annual shareholder meeting. I am an individual investor with a directly registered ownership position in our company. I intend to hold my position through the date of the meeting, and I'm available to discuss my proposal with the board at any time.

My proposal: Westrock Coffee should allow our shareholders the option to hold their shares in certificated form by utilizing the "print on demand" service that Computershare offers called QuickCert.

Hundreds of issuers use Computershare's QuickCert service including: Tesla, Nvidia, Walmart, Yelp, MGM, United Airlines, Harley, Starbucks, TopGolf, Citizens, Icahn, JP Morgan, Goldman Sachs, Nasdaq, Hasbro, Cisco, Paypal, Foot Locker, Domino's, Wayfair, Colgate, Amex, PNC, Pepsico, Campbell's, Manitowoc, BNY Mellon, K-Force, JetBlue, Carnival, AGNC, Nokia, Mattel, Funko.

Based on my own holdings, MOST issuers, that use Computershare as a transfer agent, continue to offer the option for certificated holdings. A majority of those issuers use QuickCert. The service is low cost, and the fee to the investor is $25 per certificate.

Holding book-entry shares with the transfer agent already adds a layer of protection for the investor, however, there are still risks with holding uncertificated shares. According to Computershare's FAQ, book-entry shares (enrolled in certain investment plans) are held by Computershare's nominee Dingo & Co. "A portion" of those shares are held "at DTC for operational efficiency". Computershare has not provided information regarding how they determine what portion of those shares are held at DTC, however, Computershare has stated that certificated shares are not included in the aggregate total of DSPP shares held at DTC. Allowing investors to certificate their shares enables investors to enroll in certain investment plans while eliminating the ability for Computershare to hold a portion of those shares at DTC.

It is also worth mentioning is that transfer agents are not immune to negligence nor cyber attacks. On 8/20/24, the SEC announced settled charges with Equiniti for failing to assure the client securities and funds were protected from cyber intrusions against theft or misuse. Personally, I was not able to log in to dozens of accounts at AST for MONTHS in 2023. Without holding many of my securities in certificated form, I was limited in my ability to prove that I owned those shares during that time.

Although this added layer of protection may not be a priority to everyone, it is worth the additional $25 investment to me personally. I encourage our company to take my proposal seriously. Issuers that refuse to offer the certificated holding option are denying our investors the ability to incorporate this extra layer of protection for their shares.

I would appreciate correspondence through email (if possible) to limit the resource expenditure necessary for responding to my proposal.

A copy of the Stockholder Proposal is attached hereto as Exhibit A.

Basis for Exclusion

We respectfully request that the Staff concur in our view that the Stockholder Proposal may be excluded from the 2025 Proxy Materials pursuant to:

- Rule 14a-8(b)(1) and Rule 14a-8(f)(1), because the Proponent failed to provide the Company with sufficient evidence that he satisfies the ownership threshold requirements of Rule 14a-8(b)(1)(i); and
- Rule 14a-8(b)(1)(iii) and Rule 14a-8(f)(1), because the Proponent failed to provide the Company with an adequate written statement regarding his ability to meet with the Company to discuss the Stockholder Proposal.

Background

On October 29, 2024, the Proponent submitted the Stockholder Proposal via certified mail to the Company. The initial Stockholder Proposal did not contain any information concerning the Proponent's stock ownership, as required under Rule 14a-8(b)(1), or the Proponent's availability to meet with the Company, as required under Rule 14a-8(b)(1)(iii), however it did note that the Proponent is "an individual investor with a directly registered ownership position in" the Company. The Company reviewed its internal records regarding the Proponent's direct ownership and determined that the Proponent held one registered share of common stock of the Company. A copy of this ownership record (the "Ownership Record") is attached hereto as Exhibit B. Based on the Ownership Record, the accuracy of which was separately confirmed by the Company's transfer agent, the Company determined that the Proponent's registered holdings of the Company's securities did not satisfy the requirements of 14a-8(b)(1).

On November 11, 2024, the Company sent a letter of deficiency to the Proponent via Federal Express (the "Deficiency Notice"), identifying two procedural deficiencies, as described below. Federal Express records confirm the delivery of the Deficiency Notice at 10:39 a.m., local time, on November 12, 2024, at the address the Proponent provided in his Stockholder Proposal (which was within 14 calendar days of the Company's receipt of the Stockholder Proposal). The Deficiency Notice notified the Proponent of the requirements of Rule 14a-8, and explained how the Proponent could cure these two procedural deficiencies. A copy of the Deficiency Notice is attached hereto as Exhibit C. A copy of the delivery confirmation from Federal Express is attached hereto as Exhibit D.

More specifically, the Deficiency Notice (1) acknowledged the receipt of the Stockholder Proposal, (2) informed the Proponent of the stock ownership requirements of Rule 14a-8(b), (3) indicated the methods by which the Proponent could cure this eligibility deficiency, and (4) included a copy of (i) Rule 14a-8 and (ii) Staff Legal Bulletin No. 14F, dated October 18, 2011. In addition, the Deficiency Notice informed the Proponent of his failure to provide the Company with a written statement of availability to engage with the Company, as required under Rule 14a-8(b)(1)(iii), and included instructions on how to remedy the deficiency.

The Proponent's deadline for responding to the Deficiency Notice was November 26, 2024, which is 14 calendar days from November 12, 2024, the date the Proponent received the Deficiency Notice. As of the date of this letter, the Company has not received any additional correspondence from the Proponent.

Analysis

I. The Stockholder Proposal May Be Excluded Pursuant to Rule 14a-8(b)(1) and Rule 14a-8(f)(1) Because the Proponent Failed to Establish the Requisite Eligibility to Submit the Stockholder Proposal.

Rule 14a-8(b)(1) provides that, to be eligible to submit a stockholder proposal in connection with a stockholder meeting that is scheduled to be held on or after January 1, 2023, a stockholder must have continuously held:

1. At least $2,000 in market value of the company's securities entitled to vote on the proposal for at least three years; or
2. At least $15,000 in market value of the company's securities entitled to vote on the proposal for at least two years; or
3. At least $25,000 in market value of the company's securities entitled to vote on the proposal for at least one year.

Pursuant to Rule 14a-8(b)(2)(ii)(A), if a proponent is not the registered holder of securities entitled to vote, the proponent must submit to the company a written statement from the record holder of such securities verifying that, at the time the proposal was submitted, the proponent held enough of the company's securities to satisfy the ownership threshold requirements of Rule 14a-8(b)(1). In this case, while the Proponent is in fact a registered holder of the Company's securities, his direct ownership is insufficient to satisfy the ownership threshold requirements of Rule 14a-8(b)(1). As a result, additional proof of the Proponent's stock ownership is required in order to demonstrate that the Proponent satisfies the ownership threshold requirements of Rule 14a-8(b)(1).

According to Staff Legal Bulletin No. 14L (Nov. 3, 2021) ("SLB 14L"), to calculate whether a proponent satisfied the relevant ownership threshold, the proponent should determine whether, on any date within the 60 calendar days before the date the proponent submitted the proposal, the proponent's investment had a market value at the relevant threshold or greater. SLB 14L further provides that the market value is calculated by multiplying the number of securities the proponent continuously held for the relevant period by the highest selling price during the 60 calendar days before the stockholder submitted the proposal. Under Rule 14a-8(f)(1), a company may exclude a stockholder proposal if the proponent fails to provide evidence that it satisfies the relevant ownership threshold.

For purposes of the Rule 14a-8(b)(1) calculation, it is important to note that a security's highest selling price is not necessarily the same as its highest closing price. During the 60 calendar days preceding and including October 29, 2024, the date the Proponent submitted the Stockholder Proposal, the highest selling price for Westrock's common stock was $8.73 per share. Based on the Ownership Record, the value of the Proponent's holdings in Westrock for purposes of submitting the Stockholder Proposal is $8.73, which is below the $2,000 ownership threshold set forth in Rule 14a-8(b)(1).

The Company satisfied its obligation under Rule 14a-8(f) by sending the Deficiency Notice to the Proponent 13 calendar days after receipt of the Stockholder Proposal, stating that the Proponent had not met the eligibility requirements of Rule 14a-8(b)(1) and requesting verification of the Proponent's sufficient stock ownership. The Deficiency Notice clearly informed the Proponent of the eligibility requirements of Rule 14a-8(b)(1), how to cure the eligibility deficiency and the need to respond to the Company to cure the deficiency within 14 days from the receipt of the Deficiency Notice. As discussed above, the Proponent failed to provide timely documentary evidence of his eligibility to submit a stockholder proposal in response to the Company's proper and timely Deficiency Notice. The Proponent failed to respond to the Deficiency

Notice and as of the date of this letter, the Company has not received any further correspondence from the Proponent.

The Staff has consistently concurred in the exclusion of Proposals under Rule 14a-8(f)(1) where the proponent has failed to provide satisfactory evidence of continuous ownership of the Company's securities, as required by Rule 14a-8(b). See, e.g., *Culp, Inc.* (avail. Apr. 23, 2024) (permitting exclusion under Rule 14a-8(f)(1) where the proponent failed to supply any evidence of eligibility to submit a shareholder proposal after receiving the company's timely deficiency notice); *Bank of America Corp.* (avail. Feb. 20, 2024) (concurring with the exclusion of a proposal where the proponent failed to timely provide proof of requisite stock ownership after receiving notice of such deficiency); *RTX Corp.* (avail. Feb. 20, 2024); *Allegheny Technologies Inc.* (avail. Feb. 27, 2018) (concurring with the exclusion of a proposal where the proponent held 70 shares and the market value of these shares was not at least $2,000); and *QEP Resources, Inc.* (avail. Dec. 27, 2017).

Consistent with the precedent cited above, the Proponent has failed to demonstrate his eligibility to submit a Rule 14a-8 proposal under Rule 14a-8(b)(1). Accordingly, the Company intends to exclude the Stockholder Proposal under Rule 14a-8(f)(1), because the Proponent has not demonstrated that he is eligible to submit the Stockholder Proposal under Rule 14a-8(b)(1).

II. The Stockholder Proposal May Be Excluded Pursuant to Rule 14a-8(b)(1)(iii) and Rule 14a-8(f)(1) Because the Proponent Failed to Provide the Company with a Written Statement Regarding His Ability to Meet with the Company.

Rule 14a-8(b)(1)(iii) requires a proponent to provide a written statement that he or she is able to meet with the company in person or via teleconference no less than 10 calendar days, nor more than 30 calendar days, after submission of the stockholder proposal. This written statement must include the proponent's contact information as well as business days and specific times that the proponent is available to discuss the proposal with the company. The proponent must identify times that are within the regular business hours of the company's principal executive office. The Commission has indicated that proponents must identify specific dates and times rather than providing a general statement of the proponent's availability, as the former approach increases the likelihood of engagement because the company knows the proponent's availability in advance. See SEC Release No. 34-89964, 85 Fed. Reg. 70240, 70253-4. (Sept. 23, 2020). Under Rule 14a-8(f)(1), a company may exclude a stockholder proposal if the proponent fails to provide evidence that it meets any of the eligibility requirements of Rule 14a-8(b) following a timely and proper request by the Company.

As noted above, the initial Stockholder Proposal did not contain any information concerning the Proponent's availability to meet with the Company, as required under Rule 14a-8(b)(1)(iii). The Company satisfied its obligation under Rule 14a-8(f) by sending the Deficiency Notice to the Proponent 13 calendar days after receipt of the Stockholder Proposal, which informed the Proponent of his failure to provide the Company with a written statement of availability to engage with the Company, as required under Rule 14a-8(b)(1)(iii), and included instructions on how to remedy the deficiency.

Despite the information and instructions provided by the Company in the Deficiency Notice, the Proponent failed to remedy this defect because he failed to respond to the Deficiency Notice with a written statement that included the business days and specific times of availability to discuss the Stockholder Proposal.

The Staff has consistently permitted the exclusion of stockholder proposals where a proponent fails to provide a written statement of the proponent's availability to discuss the proposal after receiving a timely deficiency notice from the company under Rule 14a-8(b)(1)(iii) and Rule 14a-8(f)(1). See *Culp, Inc.* (avail. Apr. 23, 2024); *Chevron Corp.* (avail. Apr. 4, 2023); *CDW Corp.* (avail. Mar. 28, 2023); *The Allstate Corp.*

(avail. Jan. 23, 2023); *Textron, Inc.* (avail. Jan. 23, 2023); *Molina Healthcare, Inc.* (avail. Jan. 17, 2023); and *AmerisourceBergen Corp.* (avail. Jan. 12, 2023).

Consistent with the precedent cited above, the Company intends to exclude the Stockholder Proposal under Rule 14a-8(b)(1)(iii) and Rule 14a-8(f)(1) because, despite receiving timely and proper notice of this deficiency pursuant to Rule 14a-8(f)(1), the Proponent has not provided a written statement regarding his ability to meet with the Company, as required by Rule 14a-8(b)(1)(iii).

Conclusion

For the foregoing reasons, we respectfully request that the Staff concur that the Stockholder Proposal may be excluded from the Company's 2025 Proxy Materials pursuant to Rule 14a-8(b)(1)(i), 14a-8(b)(1)(iii) and Rule 14a-8(f)(1). If the Staff has any questions regarding this request or requires additional information, please contact the undersigned by phone at (501) 918-9358 or by email at mckinneyb@westrockcoffee.com.

Sincerely,

Robert P McKinney

Robert P. McKinney
Chief Legal Officer and Corporate Secretary

cc: Chris Mueller

Exhibit A

Stockholder Proposal from the Proponent

October 18, 2024

Westrock Coffee
4009 N. Rodney Parham Road, Building 3
Little Rock, Arkansas 72212

Members of the board.

My name is Chris Mueller, and I would like to submit a shareholder proposal for the 2025 annual shareholder meeting. I am an individual investor with a directly registered ownership position in our company. I intend to hold my position through the date of the meeting, and I'm available to discuss my proposal with the board at any time.

My proposal: Westrock Coffee should allow our shareholders the option to hold their shares in certificated form by utilizing the "print on demand" service that Computershare offers called QuickCert.

Hundreds of issuers use Computershare's QuickCert service including: Tesla, Nvidia, Walmart, Yelp, MGM, United Airlines, Harley, Starbucks, TopGolf, Citizens, Icahn, JP Morgan, Goldman Sachs, Nasdaq, Hasbro, Cisco, Paypal, Foot Locker, Domino's, Wayfair, Colgate, Amex, PNC, Pepsico, Campbell's, Manitowoc, BNY Mellon, K-Force, JetBlue, Carnival, AGNC, Nokia, Mattel, Funko.

Based on my own holdings, MOST issuers, that use Computershare as a transfer agent, continue to offer the option for certificated holdings. A majority of those issuers use QuickCert. The service is low cost, and the fee to the investor is $25 per certificate.

Holding book-entry shares with the transfer agent already adds a layer of protection for the investor, however, there are still risks with holding uncertificated shares. According to Computershare's FAQ, book-entry shares (enrolled in certain investment plans) are held by Computershare's nominee Dingo & Co. "A portion" of those shares are held "at DTC for operational efficiency". Computershare has not provided information regarding how they determine what portion of those shares are held at DTC, however, Computershare has stated that certificated shares are not included in the aggregate total of DSPP shares held at DTC. Allowing investors to certificate their shares enables investors to enroll in certain investment plans while eliminating the ability for Computershare to hold a portion of those shares at DTC.

It is also worth mentioning is that transfer agents are not immune to negligence nor cyber attacks. On 8/20/24, the SEC announced settled charges with Equiniti for failing to assure that client securities and funds were protected from cyber intrusions against theft or misuse. Personally, I was not able to log in to dozens of accounts at AST for MONTHS in 2023. Without holding many of my securities in certificated form, I was limited in my ability to prove that I owned those shares during that time.

Although this added layer of protection may not be a priority to everyone, it is worth the additional $25 investment to me personally. I encourage our company to take my proposal seriously. **Issuers that refuse to offer the certificated holding option are denying our investors the ability to incorporate this extra layer of protection for their shares.**

I would appreciate correspondence through email (if possible) to limit the resource expenditure necessary for responding to my proposal.

Thank you for your time,

Chris Mueller

[redacted]

Exhibit B

Company Records of Proponent's Share Ownership

WESTROCK COFFEE COMPANY

Date selected 11/5/2024
Document created 12/16/2024 1:02 PM

Holder

CHRIS MUELLER

Address

[redacted]

ID

[redacted]

Share Class	Register	Balance
Grouped by: WEST (CUSIP 96145W103)		
COMMON STOCK	Book Entry	1

Market data for Publicly Traded Securities provided by Xignite Ltd.

Exhibit C

Deficiency Notice dated November 11, 2024

November 11, 2024

VIA FEDEX

Chris Mueller

[redacted]

Dear Mr. Mueller:

On October 29, 2024, Westrock Coffee Company (the "Company") received a stockholder proposal from you (the "Proposal") dated October 18, 2024 (the "Submission Date") for inclusion in the Company's proxy statement for its 2025 annual meeting of stockholders.

In accordance with the regulations of the U.S. Securities and Exchange Commission (the "SEC"), we are required to notify you of any eligibility or procedural deficiencies related to the Proposal. This notice is to inform you that the Proposal fails to meet the requirements of Rule 14a-8 of the Securities Exchange Act of 1934, as amended ("Rule 14a-8"), because:

1. You did not provide specific business days and times (during the Company's regular business hours) not less than 10 calendar days, nor more than 30 calendar days, after submission of the proposal when you are able to meet with the Company to discuss the proposal in violation of Rule 14a-8(b)(1)(iii), and

2. Our records demonstrate that as a registered holder of the Company's common stock, you do not meet continuous ownership requirements under Rule 14a-8(b), as you only own one share of the Company. Per Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), in order to be eligible to submit the Proposal under Rule 14a-8, you must have continuously held as of the Submission Date (A) at least $2,000 in market value of the Company's securities entitled to vote on the Proposal for at least three years, (B) at least $15,000 in market value of the Company's securities entitled to vote on the Proposal for at least two years, or (C) at least $25,000 in market value of the Company's securities entitled to vote on the Proposal for at least one year.

As a result, the Proposal has not been properly submitted. In order for the Proposal to be properly submitted, you must remedy each of these procedural deficiencies no later than 14 calendar days from the date you receive this notice.

I. AVAILABILITY TO ENGAGE WITH THE COMPANY.

Rule 14a-8(b)(1)(iii) requires a stockholder to provide the Company with a written statement that the stockholder is able to meet with the Company in person or via teleconference no less than 10 calendar days, nor more than 30 calendar days, after submission of the stockholder

Westrock Coffee Company 4009 N. Rodney Parham Road, 4th Floor Little Rock, AR 72212

proposal, including the stockholder's contact information and the business days and specific times during the Company's regular business hours that such stockholder is available to discuss the Proposal with the Company. In the Proposal, you fail to provide specific business days and specific times during the Company's regular business hours where you are available to discuss the Proposal with the Company.

II. PROOF OF SHARE OWNERSHIP.

Rule 14a-8(b)(1)(i) provides that, in order to be eligible to submit a proposal to the Company, you must have continuously held as of the Submission Date:

- at least $2,000 in market value of the Company's securities entitled to vote on the Proposal for at least three years; or
- at least $15,000 in market value of the Company's securities entitled to vote on the Proposal for at least two years; or
- at least $25,000 in market value of the Company's securities entitled to vote on the Proposal for at least one year.

The Proposal indicates that you are an individual investor with a directly registered ownership position in the Company. The Company reviewed its records, and determined you are a registered holder holding one registered share of the Company. Based on our records, your ownership of the Company's securities is not sufficient to meet Rule 14a-8(b)(1)(i) requirements.

In order to establish your eligibility to submit the Proposal under Rule 14a-8, you are required to provide the Company with documentation regarding your ownership of Company securities, or you must direct your broker or bank to send such documentation to the Company. Rule 14a-8(b) provides that you may demonstrate eligibility to the Company in two ways. You may either submit:

1. a written statement from the "record" holder of your securities (usually a broker or bank) verifying that, at the Submission Date, you continuously held the required share value for an applicable period of time as determined in accordance with Rule 14a-8(b)(1)(i) (i.e., for the applicable period preceding and including the Submission Date); or

2. if applicable, a copy of a Schedule 13D, Schedule 13G, Form 3, Form 4, Form 5, or amendments to those documents or updated forms, reflecting your ownership of the required share value as of or before the date on which the applicable eligibility period under Rule 14a-8(b)(1)(i) began.

To help stockholders comply with the requirement to prove ownership by providing a written statement from the "record" holder of the shares, the staff of the SEC's Division of Corporation Finance (the "SEC Staff") published Staff Legal Bulletin No. 14F ("SLB 14F"). In SLB 14F, the SEC Staff stated that only brokers or banks that are Depository Trust Company ("DTC") participants will be viewed as "record" holders for the purposes of Rule 14a-8. DTC is a registered clearing agency that acts as a securities depository (DTC is also known through the

account name of Cede & Co.). Thus, stockholders must obtain the required written statement from the DTC participant through which their shares are held.

If you intend to demonstrate ownership by submitting a written statement from the "record" holder of your shares as set forth in paragraph (1) above, please note that most large U.S. brokers and banks deposit their customers' securities with and hold those securities through DTC. If you are not certain whether your broker or bank is a DTC participant, you may check DTC's participant list, which is currently available on the Internet at: https://www.dtcc.com/client-center/dtc-directories

If your broker is an introducing broker, you may also locate the identity and telephone number of the DTC participant through your account statements, because the clearing broker identified on your account statements will generally be a DTC participant. If your broker or bank is not on DTC's participant list, you will need to obtain proof of ownership from the DTC participant through which your securities are held. You should be able to find out who the DTC participant is by asking your broker or bank. If the DTC participant knows of the holdings of your broker or bank, but does not know your holdings, you may satisfy the proof of ownership requirement by obtaining and submitting two proof of ownership statements verifying that, at the time the Proposal Submission Date, the required value of securities was continuously held by you for the applicable period of time as provided in Rule 14a-8(b)(1)(i) – with one statement from the broker or bank confirming your ownership, and the other statement from the DTC participant confirming the broker or bank's ownership.

Please see the enclosed copy of SLB 14F for further information. For your information, we have also attached a copy of Rule 14a-8 regarding stockholder proposals.

Please note that the documentation must establish your ownership of the required share value for at least the minimum period required by Rule 14a-8(b)(1)(i) by the Proposal Submission Date. In order for the Proposal to be properly submitted, you must provide the Company with the proper verification of your share ownership as described above.

Your response to this letter, which must remedy each of the deficiencies described above, must be postmarked or transmitted no later than 14 calendar days from the date you receive this notice.

Please note that the Company has made no inquiry as to whether or not the Proposal, if properly submitted, may be excluded pursuant to Rule 14a-8(i) or for any other reason. The Company will make such a determination once the Proposal has been properly submitted.

Thank you for your attention to this matter.

Sincerely,

Robert P McKinney

Robert P. McKinney
Chief Legal Officer and Corporate Secretary

Enclosures

Westrock Coffee Company 4009 N. Rodney Parham Road, 4th Floor Little Rock, AR 72212

Exhibit D

Delivery of Deficiency Notice Confirmation from Federal Express

November 12, 2024

Dear Customer,

The following is the proof-of-delivery for tracking number: [redacted]

Delivery Information:

Status:	Delivered	**Delivered To:**	Residence
Signed for by:	Signature not required	**Delivery Location:**	
Service type:	FedEx Priority Overnight		
Special Handling:	Deliver Weekday; Residential Delivery		[redacted]
		Delivery date:	Nov 12, 2024 10:39

Shipping Information:

Tracking number:	[redacted]	**Ship Date:**	Nov 11, 2024
		Weight:	0.5 LB/0.23 KG

Recipient:	**Shipper:**
[redacted]	Concord, NC, US,

Proof-of-delivery details appear below; however, no signature is available for this FedEx Express shipment because a signature was not required.

Thank you for choosing FedEx