



ROCK-TENN COMPANY

Robert B. McIntosh
Senior Vice President
and General Counsel

August 14, 2002

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OFFICE OF THE SECRETARY

AUG 14 2002

VIA FACSIMILE AND OVERNIGHT MAIL

Securities and Exchange Commission
450 Fifth Street, N. W.
Washington, DC 20549
Attention: Jonathan G. Katz, Secretary

Re: Rock-Tenn Company Sworn Statements

Dear Mr. Katz:

Pursuant to Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find a sworn statement from each of James A. Rubright, Principal Executive Officer, and Steven C. Voorhees, Principal Financial Officer, of Rock-Tenn Company.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope provided.

If you have any questions, please contact me at (770) 263-4456.

Yours truly,

Robert B. McIntosh

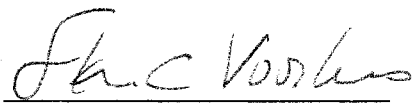
Enclosures

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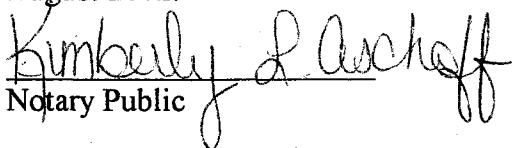
Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, Steven C. Voorhees, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Rock-Tenn Company, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report of Rock-Tenn Company on Form 10-K for the fiscal year ended September 30, 2001;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Rock-Tenn Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


 Steven C. Voorhees
 August 14, 2002

Subscribed and sworn to
 before me this 14th day of
 August 2002.


 Notary Public

My Commission Expires:
 Notary Public, Gwinnett County, Georgia
 My Commission Expires May 19, 2003

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