

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,

A handwritten signature in black ink, appearing to be "M. J.", with a long horizontal flourish extending to the right.