

Rock-Tenn CO
Form NT 11-K
December 26, 2013

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549
FORM 12b-25

Commission File Number: 0-23340

NOTIFICATION OF LATE FILING

(Check One): Form 10-K Form 20-F Form 11-K Form 10-Q Form 10D
 Form N-SAR Form N-CSR

For Period Ended: September 30, 2013

Transition Report on Form 10-K Transition Report on Form 10-Q
 Transition Report on Form 20-F Transition Report on Form N-SAR
 Transition Report on Form 11-K

For the Transition Period Ended:

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the item(s) to which the notification relates:

PART I
REGISTRANT INFORMATION

Full name of registrant: Rock-Tenn Company
Former name if applicable:
Address of principal executive office (Street and number): 504 Thrasher Street
City, state and zip code: Norcross, Georgia 30071

PART II
RULE 12b-25 (b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

- x (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III
NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 11-K, 20-F, 10-Q, 10D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Rock-Tenn Company (the "Company") will delay the filing of its Annual Report on its 1993 Employee Stock Purchase Plan (the "Plan") on Form 11-K for the year ended September 30, 2013 (the "Form 11-K") until the Company's auditor completes its audit of the Plan upon receipt of the service organization control reports (the "SOC 1 reports") from the third party providers and then is able to furnish the required opinion to be submitted with the Form 11-K. The Company was unable, without unreasonable effort or expense, to finalize the Form 11-K by the December 30, 2013 filing deadline. The Company expects to file the Form 11-K on or before the fifteenth calendar day following the filing deadline.

PART IV
OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification:

Robert B. McIntosh
(Name)

(678) 291-7456
(Area Code) (Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

Yes No

- (3) Is it anticipated that any significant change in the results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Rock-Tenn Company
(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: December 26, 2013

By: /s/ Robert B. McIntosh
Robert B. McIntosh
Executive Vice President, General Counsel
and Secretary