



**IN THE MATTER OF:**

**SIEW YING LIOW,**

**ARB CASE NO. 2025-0081**

**COMPLAINANT,**

**ALJ CASE NO. 2019-SOX-00054**

**ALJ THERESA C. TIMLIN**

**v.**

**DATE: December 16, 2025**

**WESTROCK CO., formally known as  
KapStone Paper and Packing Corp.,**

**RESPONDENT.**

**Appearances:**

***For the Complainant:***

**Allen A. Shoikhetbrod, Esq.; *Tully Rinckey, PLLC*; Latham, New York**

***For the Respondent:***

**Amit Bindra, Esq.; *The Printz Law Firm, P.C.*; Chicago, Illinois**

**Before JOHNSON, Chief Administrative Appeals Judge, and KIKO,  
Administrative Appeals Judge**

**DECISION AND ORDER APPROVING SETTLEMENT AND DISMISSING  
PETITION FOR REVIEW WITH PREJUDICE**

This case arises under the employee protection provisions of Section 806 of the Corporate and Criminal Fraud Accountability Act of 2002, Title VIII of the Sarbanes-Oxley Act of 2002 (SOX).<sup>1</sup> Complainant Siew Ying Liow filed a complaint alleging that Respondent Westrock Co. retaliated against her in violation of the SOX.<sup>2</sup> On July 25, 2025, a Department of Labor Administrative Law Judge (ALJ)

---

<sup>1</sup> 18 U.S.C. § 1514A, as implemented by 29 C.F.R. Part 1980 (2025).

<sup>2</sup> D. & O. at 1.

issued a Decision and Order (D. & O.) denying Complainant's complaint.<sup>3</sup> On August 8, 2025, Complainant timely appealed to the Administrative Review Board (ARB or Board).

While the appeal was pending before the Board, Complainant filed a Notice of Settlement; Motion to Withdraw Petition for Review (Motion), informing the Board that the parties reached a settlement in this case.<sup>4</sup> Complainant requests the Board to approve the Confidential Settlement Agreement and General Release (Agreement) and withdraw her Petition for Review with prejudice.<sup>5</sup> Complainant attached a signed copy of the Agreement to the Motion.

The SOX's implementing regulations provide that at any time after a party has filed objections to the Assistant Secretary's findings or order, the case may be settled if the participating parties agree to a settlement and, if the Board has accepted the case for review, the Board approves the settlement agreement.<sup>6</sup> As Respondent has not indicated any opposition to its terms, we deem the terms of the parties' Agreement unopposed and will review it in accordance with the applicable regulations.

Review of the Agreement reveals that it encompasses the settlement of matters under laws other than the SOX.<sup>7</sup> The Board's authority over settlement agreements is limited to statutes that are within the Board's jurisdiction as defined by the applicable delegation of authority.<sup>8</sup> Therefore, we have restricted our review of the Agreement to ascertaining whether its terms fairly, adequately, and reasonably<sup>9</sup> settle this SOX case over which we have jurisdiction.<sup>10</sup>

---

<sup>3</sup> *Id.* at 42.

<sup>4</sup> Motion at 1.

<sup>5</sup> *Id.*

<sup>6</sup> 29 C.F.R. § 1980.111(d)(2).

<sup>7</sup> Agreement at ¶3.

<sup>8</sup> Secretary's Order No. 01-2020 (Delegation of Authority and Assignment of Responsibility to the Administrative Review Board (Secretary's discretionary review of ARB decisions)), 85 Fed. Reg. 13186 (Mar. 6, 2020); *see Kolehmainen v. CS Auto HND, LLC*, ARB No. 2021-0027, ALJ No. 2020-SOX-00044, slip op. at 2 (ARB Sept. 27, 2021) (citing *Cunningham v. Livedeal, Inc.*, ARB No. 2011-0047, ALJ No. 2011-SOX-00004, slip op. at 2 (ARB Aug. 5, 2011)).

<sup>9</sup> *Kolehmainen*, ARB No. 2021-0027, slip op. at 2 (citing *Cunningham*, ARB No. 2011-0047, slip op. at 2).

<sup>10</sup> The Agreement references a second matter before the Department of Labor. Agreement at 1-2. The only matter pending before the Board is an appeal of the D. & O. in ALJ Case No. 2019-SOX-00054. According to the Office of Administrative Law Judges'

The Agreement contains confidentiality and non-disparagement clauses.<sup>11</sup> The Board notes that the parties' submissions, including the Agreement, become part of the record of the case and are subject to the Freedom of Information Act (FOIA).<sup>12</sup> FOIA requires federal agencies to disclose requested records unless they are exempt from disclosure.<sup>13</sup> Department of Labor regulations provide specific procedures for agency responses to FOIA requests and for appeals by requestors from denials of such requests.<sup>14</sup> Additionally, if the confidentiality and non-disparagement clauses were interpreted to preclude Complainant from communicating with federal or state enforcement agencies concerning alleged violations of law, it would violate public policy, as it would contain an unacceptable "gag" provision.<sup>15</sup>

The Agreement provides that Complainant is excused from the confidentiality obligations "as may be required by subpoena, law or regulation."<sup>16</sup> We construe these provisions as allowing Complainant, either voluntarily or pursuant to an order or subpoena, to communicate with, or provide information to, state and federal authorities about suspected violations of law involving Respondent.<sup>17</sup>

---

website, Complainant also filed a motion and settlement agreement in ALJ No. 2023-SOX-00008. The motion was granted, and the settlement agreement was approved by ALJ Dan Panagiotis. *Liow v. Westrock Co.*, ALJ No. 2023-SOX-00008 (ALJ Dec. 1, 2025) (Decision and Order Approving Settlement Agreement and Dismissing Complaint).

<sup>11</sup> Agreement at ¶8, ¶12.

<sup>12</sup> 5 U.S.C. § 552.

<sup>13</sup> *Kolehmainen*, ARB No. 2021-0027, slip op. at 2-3 (citing *Anderson v. Schering Corp.*, ARB No. 2010-0070, ALJ No. 2010-SOX-00007, slip op. at 3 (ARB Jan. 31, 2011)).

<sup>14</sup> 29 C.F.R. Part 70.

<sup>15</sup> *Kolehmainen*, ARB No. 2021-0027, slip op. at 3 (citing *Johnson v. U.S. Bancorp/U.S. Bank Nat'l Assoc.*, ARB Nos. 2013-0014, -0046, ALJ No. 2010-SOX-00037, slip op. at 3 (ARB July 22, 2013)).

<sup>16</sup> Agreement at ¶8.

<sup>17</sup> *Kolehmainen*, ARB No. 2021-0027, slip op. at 3 (citing *Pawlowski v. Hewlett-Packard Co.*, ARB No. 1999-0089, ALJ No. 1997-TSC-00003, slip op. at 2 (ARB May 5, 2000)). The Agreement also explicitly states that it does not prohibit, prevent, or otherwise restrict Complainant from reporting any allegations of unlawful conduct by Respondent to government agencies or officials and that Complainant may participate in proceedings with appropriate agencies enforcing discrimination laws. *See* Agreement at ¶15.

The Agreement also provides that it shall be governed by the laws of the State of Illinois.<sup>18</sup> We construe this “Governing Law and Venue” provision as not limiting the authority of the Secretary of Labor, the ARB, and any federal court with regard to any issue arising under SOX, which authority shall be governed in all respects by the laws and regulations of the United States.<sup>19</sup>

After careful review of the Agreement, the Board concludes that the Agreement is fair, adequate, and reasonable, and does not contravene the public interest. Accordingly, we **APPROVE** the Agreement and **DISMISS** the Petition for Review with prejudice.

**SO ORDERED.**

**RANDEL K. JOHNSON**  
Chief Administrative Appeals Judge

**PHILIP G. KIKO**  
Administrative Appeals Judge

---

<sup>18</sup> Agreement at ¶20.

<sup>19</sup> *Kolehmainen*, ARB No. 2021-0027, slip op. at 3 (citing *Anderson*, ARB No. 2010-0070, slip op. at 4).