

RR Donnelley & Sons Co
Form 8-K
April 18, 2018

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 18, 2018

R. R. DONNELLEY & SONS COMPANY

(Exact name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction

1-4694

36-1004130
(IRS Employer

of Incorporation)

(Commission File Number) Identification No.)

35 West Wacker Drive,

Chicago, Illinois
(Address of Principal Executive Offices)

60601
(Zip Code)

Registrant's Telephone Number, Including Area Code: (312) 326-8000

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instructions A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 7.01. Regulation FD Disclosure

On April 18, 2018, R.R. Donnelley & Sons Company (the “Company”) introduced new financial reporting segments following a change to its management reporting structure. Effective with the first quarter of 2018, the Company will report its results under new segments entitled Marketing Solutions and Business Services. Certain unallocated costs reported in the Company’s Corporate segment will not be impacted by the new structure.

To facilitate investors’ understanding of the new reporting segments, the Company is furnishing this Current Report on Form 8-K to provide the unaudited historical quarterly and full year financial information recast to reflect the new reporting segments. The recast financial information includes certain non-GAAP financial measures reconciled to the GAAP measures and is being furnished as Exhibit 99.1 hereto.

During the first quarter of 2018, the Company adopted ASU No. 2017-07 “Compensation—Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost,” which changes the presentation of net periodic pension cost and net periodic postretirement benefit cost within the Statement of Operations. The amendment requires the bifurcation of net benefit cost, with the service cost component to be presented in income from operations, while the other components are reported separately outside of income from operations. The accompanying recast financial information reflects the retrospective adoption of the revised guidance.

The information in this Item 7.01 and the Exhibit attached hereto shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section, nor shall it be deemed incorporated by reference into any filing under the Securities Act of 1933, as amended, except as expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

Exhibit No. Description of Exhibit

99.1 Press Release issued by R.R. Donnelley & Sons Company on April 18, 2018

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

R.R. DONNELLEY & SONS COMPANY

Date: April 18, 2018 By: /s/ Terry D. Peterson
Terry D. Peterson
Executive Vice President and Chief Financial Officer