

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS
AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF SMURFIT-STONE
CONTAINER CANADA INC., STONE CONTAINER
FINANCE COMPANY OF CANADA II, 3083527 NOVA
SCOTIA COMPANY, MBI LIMITED, 639647 BRITISH
COLUMBIA LTD., B.C. SHIPPER SUPPLIES LTD.,
SPECIALTY CONTAINERS INC., FRANCOBEC
COMPANY AND 605681 N.B. INC.

APPLICANTS

SIXTH REPORT OF THE MONITOR
DATED SEPTEMBER 22, 2009

INTRODUCTION

- 1) By Order of this Honourable Court dated January 26, 2009, as amended and restated (the **"Initial Order"**), Smurfit-Stone Container Canada Inc. (**"SSC Canada"**), Stone Container Finance Company of Canada II (**"Finance II"**), 3083527 Nova Scotia Company, MBI Limited/Limitée, 639647 British Columbia Ltd., B.C. Shipper Supplies Ltd., Specialty Containers Inc., Francobec Company and 605681 N.B. Inc. (collectively, the **"Applicants"**) obtained protection from their creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the **"CCAA"**). The Initial Order also granted relief in respect of certain affiliated partnerships of the Applicants, namely Smurfit-MBI and SLP Finance General Partnership (the **"Partnerships"** and, with the Applicants, the **"CCAA Entities"**) and recognized the Chapter 11 Proceedings (as defined below) as a "foreign proceeding" as defined in section 267 of the *Bankruptcy and Insolvency Act*, R.S.C., c. B-3, as amended (the **"BIA"**). The CCAA proceedings of the CCAA Entities are referred to herein as the **"CCAA Proceedings"**.

- 2) Pursuant to the Initial Order, Deloitte & Touche Inc. ("**Deloitte**") was appointed monitor of the CCAA Entities as part of the CCAA Proceedings (the "**Monitor**").
- 3) On January 26, 2009, SSCC and certain of its direct and indirect subsidiaries, including Smurfit-Stone Container Enterprises Inc. and the CCAA Entities (collectively, the "**U.S. Debtors**"), filed for bankruptcy protection pursuant to Chapter 11 of the *United States Code* (the "**Bankruptcy Code**") in the United States Bankruptcy Court (the "**U.S. Court**") for the district of Delaware (the "**Chapter 11 Proceedings**" and, with the CCAA Proceedings, the "**Proceedings**"). The Chapter 11 Proceedings in respect of the CCAA Entities have been recognized by this Honourable Court as a "foreign proceeding" under section 268 of the BIA. In addition, this Honourable Court recognized and gave full effect in Canada to the U.S. DIP Order in respect of the Partnerships under section 268 of the BIA. Information concerning the Chapter 11 Proceedings can be found at <http://chapter11.epiqsystems.com/smurfit> (the "**Epiq Website**"). Further information regarding Smurfit-Stone's restructuring activities can be found on the Company's website at <http://www.smurfit.com/content/company/restructuring/>. Smurfit-Stone has also established a hotline at 1-877-264-9638 for creditors and other interested parties to call with any questions or concerns in regards to the Company.
- 4) On February 24, 2009, this Honourable Court issued a Stay Extension Order which extended the stay provided for in the Initial Order in respect of the CCAA Entities until April 30, 2009, which stay was further extended to June 30, 2009, by a Stay Extension Order dated April 28, 2009, and to September 30, 2009, by a Stay Extension Order dated June 25, 2009.
- 5) On March 12, 2009, this Honourable Court issued an Order approving a cross border insolvency protocol between the U.S. Court (as defined below) and this Honourable Court.
- 6) On June 25, 2009, this Honourable Court issued a Claims Procedure Order (the "**Claims Procedure Order**") in respect of the CCAA Entities establishing a claims bar date of August 28, 2009 (the "**Claims Bar Date**").

- 7) On August 17, 2009, this Honourable Court issued an Order (the “**Sale Approval Order**”) approving the sale of approximately 962,204 acres of timberlands (“**Timberlands**”) in the Province of Québec to Gestion Forestière du Saint-Maurice Inc. (a subsidiary of Société Générale de Financement du Québec), the payment of approximately fifty percent of the net proceeds of the sale to Abitibi Bowater Inc. (“**AbitibiBowater**”), the entering into of a new wood fiber supply agreement with AbitibiBowater entities and the termination of certain supply and fiber agreements with AbitibiBowater entities (collectively, the “**Timberlands Transaction**”).
- 8) The Initial Order, together with certain other court documents, the previous reports of the Monitor (the “**Previous Reports**”), and the Notice to Creditors dated February 3, 2009, are posted on the Monitor’s website at www.deloitte.com/ca/smurfitstonecanada (the “**Monitor’s Website**”). The Monitor has also established a toll free number at 1-866-859-6954 for creditors and other interested parties to call with any questions or concerns in regards to the CCAA Proceedings.
- 9) Each of the CCAA Entities also filed for protection in the Chapter 11 Proceedings along with Smurfit-Stone Container Corporation (“**SSCC**”) and certain other Smurfit-Stone entities. SSCC, together with its direct and indirect subsidiaries, are referred to herein as the “**Company**” or “**Smurfit-Stone**”.
- 10) The purpose of this report (“**Sixth Report**”) is to provide this Honourable Court with an update in respect of the following:
 - i) the ongoing operations of the CCAA Entities;
 - ii) the Chapter 11 Proceedings;
 - iii) the DIP facility;
 - iv) critical suppliers and pre-CCAA expenses;
 - v) pension and other employee matters;
 - vi) the cash flow forecast and results relative to forecast;

- vii) revised cash flow forecast;
 - viii) restructuring efforts to date;
 - ix) claims process;
 - x) other matters; and
 - xi) the Monitor's recommendations.
- 11) Unless otherwise provided, capitalized terms not defined in this Sixth Report are as defined in the Previous Reports or, if not defined therein, the Initial Order.

TERMS OF REFERENCE

- 12) In preparing this Sixth Report, the Monitor has relied upon unaudited financial information, the Company's books and records, the financial information prepared by the Company and its advisors, and discussions with management, legal counsel and financial advisors of the Company. The Monitor has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the information and, accordingly, the Monitor expresses no opinion or other form of assurance on the information contained in this Sixth Report.
- 13) Certain of the information referred to in this Sixth Report consists of forecasts and/or projections. An examination or review of financial forecasts and projections, as outlined in the Canadian Institute of Chartered Accountants Handbook, has not been performed. Future oriented financial information referred to in this Sixth Report was prepared by the Company and its advisors based on management's estimates and assumptions. Readers are cautioned that since forecasts are based upon assumptions about future events and conditions that are not ascertainable, actual results will vary from the forecasts and, even if the assumptions materialize, the variations could be significant.
- 14) Unless otherwise noted, all dollar amounts contained in this Sixth Report are expressed in U.S. dollars.

ONGOING OPERATIONS

- 15) Since January 26, 2009, the CCAA Entities have worked diligently to stabilize their operations and have maintained operations in the normal course during the CCAA Proceedings. Smurfit-Stone continues to sell products to its customers and has obtained the necessary supplies from its suppliers.
- 16) On July 28, 2009, the Company announced the permanent closure of the container plant located in Edmonton, Alberta and approximately 47 jobs were impacted. The impact of the closure of this plant is discussed in greater detail below.

CHAPTER 11 PROCEEDINGS

- 17) The Fourth Report of the Monitor dated June 23, 2009 (the **"Fourth Report"**), reported on the significant orders issued by the U.S. Court from April 3, 2009, to June 22, 2009. Since then the following significant orders have been issued by the U.S. Court:
 - i) on June 23, 2009, an Order establishing a bar date for filing proofs of claim against the U.S. Debtors and approving the form and manner of notice thereof;
 - ii) on July 8, 2009, an Order authorizing the rejection of certain executory contracts and unexpired leases of which the CCAA Entities were parties to a contract for transportation services in Burnaby, British Columbia and an equipment lease in Trois-Rivieres, Quebec;
 - iii) on July 8, 2009, a final Order establishing notification and hearing procedures for the transfers of stock;
 - iv) on August 14, 2009, an Order approving the Timberlands Transaction;
 - v) on August 17, 2009, an Order recognizing that certain potential claims of Finance II against SSC Canada and Smurfit-Stone Container Enterprises, Inc. were intercompany claims and, as such, no proof of claim was required to be filed prior to the Claims Bar Date;

- vi) on August 17, 2009, an Order authorizing the assumption of certain unexpired leases of non-residential real property and establishing the cure amounts to be paid within 30 days of the date of the Order, of which the CCAA Entities were parties to eight leases which required an aggregate cure amount to be paid of approximately \$145,000;
 - vii) on August 17, 2009, an Order authorizing the rejection of certain executory contracts and unexpired leases, of which the CCAA Entities were parties to contracts for warehouse and services agreements in Concorde, Ontario, and a purchase agreement in Delta, British Columbia;
 - viii) on September 8, 2009, an Order authorizing the rejection of certain executory contracts and unexpired leases, of which the CCAA Entities were parties to a security system agreement in Concorde, Ontario, and an equipment lease in Mississauga, Ontario;
 - ix) on September 8, 2009, an Order extending the deadline to December 22, 2009, for the Company to file notices of removal of claims and causes of action;
 - x) on September 9, 2009, an Order extending the time period to file a reorganization plan to January 21, 2010; and
 - xi) on September 9, 2009, an Order extending the exclusive period in which the Company can file a reorganization plan to January 21, 2010, and the exclusive period in which the Company can solicit acceptances of and confirm such a plan to March 23, 2010.
- 18) Copies of the U.S. Orders and other documents in the Chapter 11 Proceedings are posted on the Epiq Website. A link to the Epiq Website is also available from the Monitor's Website.

DIP FACILITY

- 19) As outlined in the Previous Reports, the Company entered into the DIP Credit Agreement with the DIP Lenders. The DIP Facility provides for an aggregate of \$750.0 million in DIP financing for Smurfit-Stone under both revolving and term facilities.
- 20) As at September 4, 2009, there have not been any net additional borrowings by SSC Canada under the DIP Facility since the filing of the Fourth Report. As of the date of this Sixth Report, SSC Canada has outstanding borrowings of \$35.0 million under the Canadian term loan facility (which funds were used to fully repay and unwind the Canadian A/R Securitization Program). During the week ending September 25, 2009, the Company has forecast a repayment of \$27.2 million on the DIP term loan facility using the funds received from the sale of the Timberlands in accordance with the terms of the DIP agreement. There are no outstanding borrowings under the Canadian DIP revolving facility.
- 21) As at September 4, 2009, there have not been any additional borrowings by SSC U.S. under the DIP Facility since the filing of the Fourth Report. On September 9, 2009, SSC U.S. made a voluntary DIP repayment of \$250.0 million which left a remaining outstanding balance on the U.S. DIP term loan of \$137.0 million. There are no outstanding borrowings under the U.S. revolving credit facility.
- 22) The DIP Credit Agreement requires that the Company provide weekly and monthly combined Borrowing Base Certificates to the DIP Agent for both the Canadian Loan Parties and U.S. Loan Parties (each as defined in the DIP Credit Agreement). The Borrowing Base Certificate determines the available borrowing base (which includes certain qualifying accounts receivable, inventory and property plant and equipment) to support the borrowings by the Canadian Loan Parties and the U.S. Loan Parties under the DIP Facility. Pursuant to Section 24(d) of the Initial Order, the Monitor has reviewed the borrowing base information provided by Smurfit-Stone to the DIP Agent up to and including September 11, 2009. The Monitor is not aware of any events of default with respect to the DIP Credit Agreement.

- 23) The CCAA Entities currently enjoy a good liquidity position. Including the cash on hand as of September 4, 2009, and the \$27.2 million expected to be received from the Timberlands transaction during the week ending September 25, 2009, the CCAA Entities are currently projecting surplus liquidity to fund future operations.

CRITICAL SUPPLIERS AND PRE-CCAA EXPENSES

- 24) Paragraph 6(c)(i) of the Initial Order permits the CCAA Entities, with the consent of the Monitor and the DIP Agent, to pay for goods and services supplied to the Applicants and Partnerships prior to January 26, 2009, by railways, trucking companies and other carriers and customs brokers. For the interim period from June 6, 2009, to September 4, 2009, the Monitor has consented to total payments of approximately \$589,000, of which all but \$14,000 has been paid. For the period from January 26, 2009, to September 4, 2009, the Monitor has consented to total payments of approximately \$1.7 million.
- 25) Paragraph 6(c)(ii) of the Initial Order permits the CCAA Entities, with the consent of the Monitor and the DIP Agent, to pay pre-filing amounts owed to other suppliers up to an aggregate amount of \$11.6 million if, in the opinion of the CCAA Entities, the supplier is critical to the business and ongoing operations of the CCAA Entities. For the period June 6, 2009, to September 4, 2009, the Monitor has consented to payments to critical suppliers in the approximate amount of \$892,000, of which all but \$25,000 has been paid. During this same period, total payments to critical suppliers were \$1.4 million, some of which related to amounts consented to during the period from January 26, 2009, to June 5, 2009. For the period January 26, 2009, to September 4, 2009, the Monitor has consented to total payments of approximately \$2.8 million, of which \$2.4 million has been paid.
- 26) Management completed its final review of some of the prior consents and has determined that approximately \$400,000 of critical vendor payments are no longer required. Therefore, the revised total consent for the period January 26, 2009, to September 4, 2009, is approximately \$2.4 million, of which \$52,000 remains to be paid.

- 27) For the interim period from September 5, 2009, to September 18, 2009, the Monitor has consented to total payments of approximately \$145,000 relating to the cure amounts for the real property leases referred to in paragraph 17 (vi).

PENSION AND OTHER EMPLOYEE MATTERS

- 28) As outlined in the Previous Reports, the CCAA Entities have various pension and other employee benefit plans in place for their current and former employees. The status of the payments under these plans since the commencement of the CCAA Proceedings is as follows:
- i) SSC Canada and Smurfit-MBI have continued to make current service contributions in respect of their defined benefit registered pension plans during the CCAA Proceedings, but have not made any special payments; and
 - ii) SSC Canada has continued to match employee contributions to group registered retirement savings plans.
- 29) SSC Canada and Smurfit-MBI have paid certain outstanding pre-filing obligations with respect to the various benefit programs in place for their active employees and retirees. SSC Canada and Smurfit-MBI are continuing to work with their advisors to address various pension matters.
- 30) The SSC Canada and Smurfit-MBI non-unionized plans have been amended to reflect previously agreed to changes that provide that all active non-unionized members of the plans will accrue, starting March 1, 2009, defined contribution benefits instead of defined benefits to their pension plan.
- 31) A motion has been brought by the Communications, Energy and Paperworkers Union of Canada (the “CEP”) seeking an Order that would require SSC Canada to file with the Régies des rentes Québec an amended copy of a registered defined benefit plan that certain employees and retirees of SSC Canada who are members (or former members) of the CEP participate in as a means of implementing certain pension indexation improvements provided for in collective agreements between the CEP and SSC Canada.

This motion, originally scheduled for September 25, 2009, has been adjourned on consent to October 9, 2009.

CASH FLOW FORECAST AND RESULTS RELATIVE TO FORECAST

- 32) The Company continues to use its Centralized Cash Management System to collect funds and pay expenses associated with its operations. The Centralized Cash Management System is managed using the oversight procedures and controls that were implemented by Smurfit-Stone's centralized treasury operations in Creve Coeur, Missouri.
- 33) Prior to the CCAA Proceedings, the Company did not cash settle the various entities within Smurfit-Stone for the use of centralized services. Management has completed its review of the 2008 actual centralized services costs for the fiscal year ending December 31, 2008, and has determined that an adjustment of the monthly centralized services charge is required. The estimated monthly centralized service charge to be paid to SSC U.S. by SSC Canada on behalf of the CCAA Entities for fiscal 2009 is \$610,000. SSC Canada has been reimbursed by SSC U.S. for the overpayments made during the CCAA period which were based on prior centralized service charge estimates.
- 34) SSC U.S. and SSC Canada continue to receive payments of receivables on behalf of each other. The Company continues to track the intercompany receivables and payables on a daily basis and then the respective accounts are settled once per month. The Monitor has confirmed that the last such settlement was made on August 31, 2009, for the July intercompany accounts.
- 35) The CCAA Entities' cash receipts and disbursements for the interim period June 6, 2009, to September 4, 2009 (the "**Variance Period**"), are presented below with a comparison to the cash flow forecast filed with this Honourable Court in the Fourth Report.
- 36) Overall there is a \$12.5 million favourable variance between the actual and forecast cash balance during the Variance Period. For the entire CCAA period from January 26, 2009, to September 4, 2009, the Company has had an overall net cash inflow of \$18.2 million and a positive foreign exchange adjustment of \$1.4 million. For the interim period from June 6, 2009, to September 4, 2009, the material components of this overall variance are:

SSC Canada Inc.
Schedule of Actual Versus Forecasted Cash Flow
(in US \$000's)
(Unaudited)

For the 13 Week Period from June 6, 2009 to September 4, 2009				Cumulative Actual Receipts and Disbursements from January 26, 2009 to September 4, 2009 (\$)
Description	Cumulative Actual (\$)	Cumulative Forecast (\$)	Variance - Favourable (Unfavourable) (\$)	
Operating Cash Receipts				
Collection of Accounts Receivables - Third party	151,571	143,990	7,582	351,326
Collection of Accounts Receivables - Intercompany	91,653	96,260	(4,607)	177,279
Other Receipts - Third party	-	-	-	2,635
Other Receipts - Intercompany	90	-	90	22,306
Tax Refunds / Sales Taxes Collected & other	-	-	-	1,351
Total Operating Receipts	243,314	240,250	3,064	554,898
Operating Cash Disbursements				
Purchases - Container Board	(65,694)	(80,835)	15,141	(140,063)
Purchases of other raw materials and supplies	(59,367)	(67,509)	8,142	(127,226)
Non inventory purchases and overheads	(58,305)	(62,783)	4,478	(137,803)
Employee related costs and benefits	(42,793)	(39,754)	(3,039)	(102,605)
Capital Expenditures	(834)	(1,657)	824	(1,498)
Non operational mill costs	(1,023)	(2,838)	1,815	(4,270)
Restructuring Professional Fees	(555)	(2,435)	1,879	(1,961)
Applicant's share of centralized services costs	(1,384)	(2,250)	866	(3,779)
Other Disbursements	-	-	-	(1,695)
Total Operating Cash Disbursements	(229,953)	(260,061)	30,107	(520,900)
Net Operating Cash Inflow (Outflow)	13,361	(19,811)	33,172	33,998
Financing Cash Receipts				
Canadian DIP Loan Advance (Repayment)	-	20,951	(20,951)	35,000
Total Financing Cash Receipts	-	20,951	(20,951)	35,000
Financing Cash Disbursements				
Pre-Filing Secured Debt Interest	(2,781)	(2,787)	6	(8,442)
DIP Loan Fees and Interest	(691)	(920)	229	(10,794)
Repayment of A/R securitization loan	-	-	-	(31,600)
Total Financing Cash Disbursements	(3,471)	(3,707)	235	(50,836)
Net Financing Cash Inflow (Outflow)	(3,471)	17,244	(20,715)	(15,836)
Net Cash Inflow (Outflow)	9,889	(2,567)	12,456	18,162
Opening Cash Balance	15,709	15,709	-	6,041
Void Cheques	502	-	502	1,016
FX Impact on Opening Cash	507	-	507	1,388
Intercompany Collection/(repayment), net	(5,421)	(13,142)	7,721	(5,421)
Closing Cash Balance	21,187	-	21,187	21,187

Note: Subject to rounding differences

CASH RECEIPTS

- 37) There was an overall favourable variance of cash receipts of \$3.1 million during the Variance Period, which is primarily related to higher than forecast sales at the Pointe aux Trembles facility in June and July and higher than forecast sales at the La Tuque facility in June.

ACCOUNTS RECEIVABLE - THIRD PARTY

- 38) The collection of accounts receivable from third parties was \$7.6 million higher than forecast, primarily due to third party collections originally forecast as intercompany collections of \$9.8 million. This favourable variance is partially offset by lower than expected containerboard volumes as seasonal sales were impacted by the cooler weather.

PURCHASES OF CONTAINERBOARD

- 39) The favourable variance of \$15.1 million is primarily permanent in nature and is due to lower than expected rollstock purchases at the Company's converting operations due to lower volumes, and a drawdown in existing rollstock inventory.

PURCHASES OF OTHER RAW MATERIALS AND SUPPLIES

- 40) The favourable variance of \$8.1 million is due to a positive permanent variance related to GST and QST payments, supplies and other converting costs of which the actual results are recorded under Non-Inventory Purchases and Overhead.

NON INVENTORY PURCHASES AND OVERHEADS

- 41) There is a positive variance of \$4.5 million consisting of timing variances for other critical vendors, repairs and maintenance and fixed manufacturing costs. A portion of the positive variance is considered permanent due to lower utility costs. The positive variance is partially offset by higher than expected shipping, delivery costs, rent expense and GST and QST payments that were forecast in Purchases of Other Raw Materials and Supplies.

EMPLOYEE RELATED COSTS AND BENEFITS

- 42) The negative variance of approximately \$3.1 million is primarily permanent in nature, and includes bonus payments not previously forecast.

CAPITAL EXPENDITURES

- 43) There was a positive variance of \$824,000 related to the Company's efforts to defer and minimize unnecessary capital expenditures .

NON OPERATIONAL MILL COSTS

- 44) The positive variance of \$1.8 million is related to lower than forecast plant and environmental costs associated with dormant mills.

RESTRUCTURING PROFESSIONAL FEES

- 45) The positive variance of \$1.9 million is a timing difference which is expected to reverse once professional fee invoices are rendered and paid by the CCAA Entities.

CCAA ENTITIES' SHARE OF CENTRALIZED SERVICES COSTS

- 46) As noted above, the monthly centralized service charge was adjusted based on the Company's review of its 2008 centralized service charges. SSC Canada was refunded the difference between the payments made on the prior monthly estimate (\$750,000) and \$610,000, being \$727,000. The repayment plus the reduction in the monthly amount, has resulted in a favourable permanent variance to SSC Canada of \$866,000.

DIP LOAN FEES AND INTEREST

- 47) There was a favourable permanent variance of \$229,000, related to lower than anticipated DIP borrowings to forecast and DIP lender legal fees.

CANADIAN DIP LOAN ADVANCE (REPAYMENT)

- 48) There was an unfavourable receipt variance of \$21.0 million related to the DIP Facility as better than anticipated cash flow results meant that no additional DIP Facility advances were required during the Variance Period, resulting in a positive liquidity variance of the same amount.

OPENING CASH AND CLOSING CASH BALANCE

- 49) The opening cash balance as of June 6, 2009, was \$15.7 million and the closing cash balance as of September 4, 2009 was \$21.2 million, \$8.4 million of which is related to third party receivables collected on behalf of SSC U.S. and will be paid as part of the August and September intercompany settlements in the weeks ending October 2, 2009, and October 30, 2009, respectively. The forecast for the intercompany repayments to SSC U.S. includes known amounts collected by SSC Canada on behalf of SSC U.S. but does not include a forecast for potential amounts to be received by SSC Canada on behalf of SSC U.S.

REVISED CASH FLOW FORECAST

- 51) The Company and its financial advisor have provided the Monitor with a 16 week cash flow forecast (the “**September Revised Cash Flow Forecast**”) which is attached hereto as Schedule “A”.
- 52) The September Revised Cash Flow Forecast represents the Company’s best estimate of the CCAA Entities’ operations and cash flows for the period ending December 25, 2009. This forecast includes the closure costs of the Edmonton plant (described further below) in the amount of \$4.0 million, of which \$1.6 million is for termination and severance amounts to be paid to the hourly employees in accordance with the relevant collective agreement in the week ending October 2, 2009. Salaried employees will receive aggregate payments of \$300,000 in salary continuance which will be paid over a 12 month period. The salary continuance forecast to be paid to December 25, 2009, is \$75,000. The payment of termination and severance amounts for the Edmonton employees is consistent with payments made to the Pontiac employees as noted in the Previous Reports and is made pursuant to Section 6(a) of the Initial Order. The remaining forecast closure costs primarily relate to plant security, equipment removal and other incremental capital costs.
- 53) Management advised the Monitor that the GST and other tax audits conducted by the Canada Revenue Agency (“CRA”) are ongoing. As the results of these audits are unknown, Management has not forecast GST refunds during this period.

- 54) The September Revised Cash Flow Forecast projects that SSC Canada's draw on the DIP Facility of \$35.0 million will have a net decrease of \$31.3 million by December 25, 2009. This includes a repayment on the DIP Facility of \$27.2 million from the forecast proceeds of the sale of the Timberlands in the week ending September 25, 2009. Additional repayments on the DIP Facility are made in the weeks ending October 2, 2009, October 30, 2009 and December 4, 2009 from proceeds from the dormant mills as noted later in this Sixth Report, for approximate total net proceeds of \$4.1 million.
- 55) The Company has forecast draws on the DIP revolving facility in the net amount of \$29.4 million consisting primarily of expenditures for capital expenditures, non-operational facility costs, restructuring fees, centralized services charges, pre-filing secured debt interest, DIP loan fees and interest, as noted below.
- 56) The September Revised Cash Flow Forecast indicates that the intercompany settlement scheduled to take place during the week ending October 2, 2009, will be a net receipt of \$400,000. Other intercompany settlements incorporated into the September Revised Cash Flow Forecast are scheduled for the weeks ending October 30, 2009, and December 4, 2009. The September Revised Cash Flow Forecast also indicates a reimbursement during the weeks ending October 2, 2009, and October 30, 2009, of the remaining \$8.4 million of receivables that SSC Canada collected on behalf of SSC U.S.
- 57) During the forecast period, there are three monthly payments of \$610,000 forecast from SSC Canada to SSC U.S. for the CCAA Entities' allocated share of the costs of centralized services. These costs are forecast to be part of the monthly intercompany settlement between SSC U.S. and SSC Canada.
- 58) The September Revised Cash Flow Forecast also includes \$2.2 million for capital expenditures, \$6.2 million for non-operational facility costs (of which the Edmonton closure costs represent \$4.0 million), \$2.8 million for pre-filing secured debt interest, \$900,000 for DIP loan fees and interest, and \$5.8 million for restructuring professional fees.
- 59) The September Revised Cash Flow Forecast includes continued payments for current service obligations for the CCAA Entities' various pension plans.

RESTRUCTURING EFFORTS TO DATE

60) Since the commencement of the CCAA Proceedings, the Company has undertaken the following initiatives and actions in connection with its restructuring efforts:

- i) the Company has continued its efforts to sell non-core assets:
 - as noted above, the Company has sold the Timberlands for \$27.2 million and will use those proceeds to pay down the DIP facility. The Timberlands Transaction closed on September 11, 2009, and on the same date the Monitor's Certificate was filed in accordance with the Sale Approval Order. The Monitor understands that the proceeds of the Timberlands Transaction are presently being held in trust by SSC Canada's solicitors pending the discharge of certain registrations against the Timberlands;
 - the Company is presently marketing the recently closed container facility in Edmonton;
 - As reported previously, the Company has been making efforts to sell certain of its dormant mills and has now entered into separate purchase agreements for the following three dormant mills which are subject to due diligence periods:
 - Pontiac mill in Portage-du Fort, Quebec for a gross purchase price of approximately \$1.8 million with an anticipated closing date in the week ending October 2, 2009;
 - the mill in New Richmond, Quebec, for a gross purchase price of approximately \$1.6 million with an anticipated closing date in the week ending October 30, 2009; and
 - the mill in Bathurst, New Brunswick for a gross purchase price of approximately \$1.6 million with an anticipated closing date in the week ending December 4, 2009;
- ii) as noted previously, the Company has repudiated certain real property leases and other executory contracts.

CLAIMS PROCESS

- 61) As noted in the First Report of the Monitor and the Fourth Report, Smurfit-Stone engaged Epiq for, amongst other things, creditor notification and maintaining the online docket for the Chapter 11 Proceedings. Due to the consolidated nature of the claims process in these CCAA Proceedings and the Chapter 11 Proceedings, the Monitor, Smurfit-Stone, and their respective legal counsel agreed to have Epiq perform one mailing which included letters and forms for both the CCAA Proceedings and the Chapter 11 Proceedings.
- 62) On June 29, 2009, Epiq caused the following documents to be served:
 - a) Bar Date Notice;
 - b) Joint Instruction Letter to Potential Creditors of both the CCAA Entities and the U.S. Debtors in English and French;
 - c) Proof of Claim Against the CCAA Entities in English and French (together with an applicable instruction letter); and
 - d) The U.S. Proof of Claim Form.
- 63) The Monitor obtained Epiq's affidavit of mailing to ensure that all creditors of the CCAA Entities were sent the Claims Package and Notice to Creditors (each as defined in the Claims Procedure Order). The Monitor informed Epiq that the original Affidavit of Mailing of Bridget Gallerie, a Noticing Coordinator employed by Epiq, did not include all of the Appendices that were mailed to the creditors of both the CCAA Entities and the U.S. Debtors. Epiq has corrected the missing information and attached as Schedule "B" hereto is a copy of the Affidavit of Mailing of Bridget Gallerie attaching the Notice and Claims Package (excluding the list of names and addresses) sworn on July 6, 2009, and filed with the U.S. Court. The list of parties to whom Epiq mailed the Notice to Creditors and the Claims Package may be obtained from the Epiq website at docket number 1976. In accordance with the Claims Procedure Order the Monitor posted the Notice to Creditors and the Claims Package on the Monitor's website on June 26, 2009. In addition, the claims schedules for each CCAA Entity that were also available on the Epiq

website were posted to the Monitor's website on June 30, 2009.

- 64) The Notice to Creditors was published in the Montreal Gazette and the Globe and Mail (National Edition) on July 2, 2009, and July 9, 2009, in accordance with the Claims Procedure Order. In addition, the Notice to Creditors was also published in the Montreal La Presse on July 2, 2009, and July 9, 2009.
- 65) On September 18, 2009, the Monitor contacted Epiq to confirm that no changes had been made by the Company to the claims schedules after the scheduled mailing date (June 29, 2009). On September 18, 2009, Epiq advised the Monitor that certain additions and deletions had been made to the Company's schedules, of which, there was only one addition that affected a creditor of the CCAA Entities.
- 66) The Claims Procedure Order did not include provisions in respect of procedures for reviewing and determining Claims or Subsequent Claims (each as defined in the Claims Procedure Order). The Monitor understands that the CCAA Entities will apply for approval of such procedures at a later date pending further discussions in respect of same amongst the Company, its advisors and the Monitor.
- 67) Her Majesty the Queen in right of Canada, as represented by the Minister of National Revenue has filed a number of placeholder claims in the claims process. SSC Canada is presently owed approximately CDN\$14.0 million in post-filing GST refunds and the assessments from CRA for the period up to January 26, 2009, indicate that CRA is owed CDN\$3.3 million from SSC Canada. The Company and representatives of the CRA and the MNR have been involved in ongoing discussions regarding the CCAA Entities' tax liabilities, which discussions have included, amongst other things, a review of the Company's transfer pricing regime. As noted above, the September Revised Forecast does not include the receipt of GST refunds or the payment of the assessments for CDN\$3.3 million.

- 68) As noted in the below chart, the Monitor received the following claims in accordance with the Claims Procedure Order:

Entity	Number of Claims Per Debtor's Records	Scheduled US\$ Amount (in 000's) Per Debtor's Records	Number of Claims Received	Total US\$ Amount (in 000's) of Claims Received	Additional Claims Received Not Included in the Debtor's Records - Notes 1-3	Total US\$ (in 000's) of Additional Claims Received - Notes 1-3
Stone Finance II	2	\$ 266,559	2	\$ 295	2	\$ 295
Specialty Containers	13	\$ 428	3	\$ 7	2	\$ 6
SSCCI	1,117	\$ 751,890	495	\$ 268,989	163	\$ 150,783
Smurfit-MBI	1,642	\$ 28,990	475	\$ 132,171	71	\$ 41,990
B.C. Shipper Supplies Ltd.	62	\$ 2,590	26	\$ 84	4	\$ 7
3083527 Nova Scotia Company	1	\$ 204,651	4	\$ 183	4	\$ 183
Francobec Company	6	\$ 367,311	1	\$ 0	1	\$ 0
MBI Limited-Limitee	20	\$ 367,311	8	\$ 1,134	5	\$ 1,112
639647 BC Ltd.	1	undetermined	2	\$ 1	2	\$ 1
SLP Finance General Partnership	-	\$ -	1	\$ 0	1	\$ 0
605681 N.B. Inc.	3	\$ -	2	\$ 2,053	1	\$ 0
Total	2,867	\$ 1,989,730	1,019	\$ 404,917	256	\$ 194,377

Notes:

- (1) Subject to further review for duplicate claims, errors and omissions.
- (2) Where creditors filed in Canadian dollars, claims were converted to US dollars using the exchange rate of \$0.8193.
- (3) Dollar value for claims received excludes claims filed with no amounts, recorded as undetermined or included monthly payment amounts for pension claims.

- 69) As of the date of this Report, the Monitor has received twenty-one proofs of claim filed after the Claims Bar Date in the approximate amount of \$498,000.

OTHER MATTERS

- 70) Aurelius Capital Management, LP and Columbus Hill Capital Management, L.P. have served a notice of motion in the CCAA Proceedings which seeks, amongst other things, an Order: (i) declaring that the interests of the officers and directors of Finance II, the Monitor and counsel to the CCAA Entities conflict irreconcilably with the interests of Finance II; (ii) declaring that counsel to the CCAA Entities cannot continue to act for Finance II; (iii) directing the officers and directors of Finance II to file an assignment in bankruptcy under the BIA; and (iv) discharging the Monitor vis-à-vis Finance II. This motion is scheduled to be heard on October 7, 2009, and the interested parties have agreed to a timetable for the delivery of materials in connection with same.

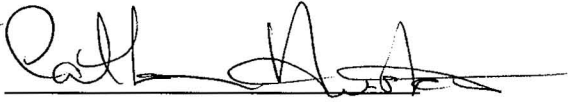
MONITOR'S RECOMMENDATIONS

- 71) The stay provided for by the Stay Extension Order of this Honourable Court dated June 25, 2009, extended the stay period provided for in the Initial Order to September 30, 2009. In order to allow the Company sufficient time to continue the restructuring of its business, the CCAA Entities are requesting a further stay to December 24, 2009.
- 72) The Monitor observes that Company management is working to realize on its non-core assets, reduce its costs, and manage the financial and operational aspects of the Company with a view to enhancing the long term viability of the Company and develop a restructuring plan. As noted above, the Company has sold the Timberlands for \$27.2 million and has forecast these proceeds to pay down the DIP Facility during the week ended September 25, 2009. In addition, the Company has entered into separate purchase agreements for three dormant mills which are subject to due diligence periods.
- 73) The Company is operating in a manner consistent with its business plan and financial projections and the Monitor is not aware of any material unforecasted changes to its operations in Canada or the U.S. since the commencement of the Proceedings.
- 74) The Monitor is of the view that the Company has acted, and continues to act, in good faith and with due diligence. Accordingly, the Monitor respectfully recommends that this Honourable Court approve the extension of the stay period to December 24, 2009.

All of which is respectfully submitted at Toronto, Ontario this 22nd day of September, 2009.

DELOITTE & TOUCHE INC.

in its capacity as the Monitor
of Smurfit-Stone Container Canada Inc., *et al.*

Per: 
Paul M. Casey, CA-CIRP
Senior Vice-President

SCHEDULE "A"

SSC Canada Inc.

Cash Flow Forecast for the 17 week period from September 5, 2009, to December 25, 2009

SSC Canada Inc.
Combined Cash Flow Forecast for the 16 week period September 5 to December 25, 2009
(Unaudited)
(In \$'000 USD)

	11-Sep	18-Sep	25-Sep	2-Oct	9-Oct	16-Oct	23-Oct	30-Oct	6-Nov	13-Nov	20-Nov	27-Nov	4-Dec	11-Dec	18-Dec	25-Dec	16 week total	
Receipts																		
Collection of Accounts Receivables - Third party	10,224	10,028	10,034	10,045	10,156	11,072	11,699	11,691	11,667	11,564	11,412	11,419	11,428	11,545	11,689	11,703	177,376	Note 1
Collection of Accounts Receivables - Intercompany	-	-	-	33,663	-	-	-	31,249	-	-	-	-	34,821	-	-	-	99,734	Note 2
Other Receipts - Third party	-	1,455	27,214	1,310	-	-	-	1,479	-	-	-	-	1,310	-	-	-	32,769	Note 3
Total Receipts	10,224	11,483	37,248	45,018	10,156	11,072	11,699	44,420	11,667	11,564	11,412	11,419	47,560	11,545	11,689	11,703	309,878	
Disbursements																		
Purchases - Container Board	(459)	(459)	(459)	(20,663)	(446)	(446)	(446)	(24,530)	(456)	(458)	(458)	(458)	(24,719)	(436)	(436)	(436)	(75,765)	Note 4
Purchases of other raw materials and supplies	(4,419)	(4,253)	(4,293)	(9,234)	(4,289)	(4,291)	(4,327)	(11,522)	(4,452)	(4,195)	(4,195)	(4,202)	(11,186)	(4,116)	(4,118)	(4,110)	(87,201)	Note 5
Non inventory purchases and overheads	(5,065)	(5,497)	(4,521)	(6,229)	(4,858)	(5,886)	(4,858)	(6,424)	(4,493)	(4,655)	(5,225)	(4,427)	(6,388)	(4,636)	(5,559)	(4,636)	(83,356)	Note 6
Employee related costs and benefits	(3,000)	(4,086)	(3,034)	(2,812)	(3,993)	(4,476)	(2,904)	(3,653)	(3,204)	(3,930)	(3,359)	(2,007)	(4,063)	(3,617)	(3,995)	(2,562)	(54,695)	Note 7
Capital Expenditures	(148)	(148)	(148)	(149)	(152)	(152)	(152)	(152)	(142)	(140)	(140)	(140)	(130)	(122)	(122)	(122)	(2,257)	Note 8
Non operational facility costs	(203)	(302)	(300)	(1,985)	(339)	(322)	(302)	(297)	(288)	(301)	(328)	(277)	(287)	(235)	(247)	(220)	(6,232)	Note 9
Restructuring Professional Fees	(400)	(470)	(870)	(698)	(870)	(150)	(400)	-	(400)	-	(550)	-	(400)	-	(550)	-	(5,758)	Note 10
Applicant's share of centralized services costs	-	-	-	(610)	-	-	-	(610)	-	-	-	-	(610)	-	-	-	(1,830)	Note 11
Other Disbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pre-Filing Secured Debt Interest	(66)	-	-	(1,065)	-	(82)	-	-	(767)	(66)	-	-	(695)	(66)	-	-	(2,806)	Note 12
DIP Loan Fees and Interest	(132)	-	-	(198)	(50)	-	-	-	(187)	(50)	-	-	(241)	(50)	-	-	(908)	Note 13
Total Disbursements	(13,890)	(15,215)	(13,626)	(43,642)	(14,996)	(15,804)	(13,389)	(47,188)	(14,390)	(13,794)	(14,255)	(11,512)	(48,719)	(13,277)	(15,026)	(12,086)	(320,809)	
Net cash flow	(3,666)	(3,732)	23,622	1,376	(4,840)	(4,732)	(1,689)	(2,768)	(2,723)	(2,230)	(2,844)	(93)	(1,159)	(1,732)	(3,338)	(382)	(10,931)	
Forecast Opening Cash Balance	21,187	17,521	13,789	10,197	2,099	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany collection repayments	-	-	-	(8,163)	-	-	-	(189)	-	-	-	-	-	-	-	-	(8,352)	Note 14
Canadian DIP Term Loan Advance/(repayment)	-	-	(27,214)	(1,310)	-	-	-	(1,479)	-	-	-	-	(1,310)	-	-	-	-	Note 3
Canadian DIP Revolver Advance/(repayment)	-	-	-	-	2,741	4,732	1,689	4,436	2,723	2,230	2,844	93	2,470	1,732	3,338	382	-	Note 15
Canadian DIP Loan Advance/(repayment)	-	-	(27,214)	(1,310)	2,741	4,732	1,689	2,957	2,723	2,230	2,844	93	1,159	1,732	3,338	382	-	
Closing Cash Balance	17,521	13,789	10,197	2,099	-	-	-	-	-	-	-	-	-	-	-	-	-	

This cash flow forecast must be read in conjunction with the Notes and Summary of Assumptions attached hereto

- 1 Collection of trade accounts receivable are in connection with sales made to third parties. Collections have been estimated based on payment terms for the top ten customers and average payment terms for the balance, net of an allowance for potential bad debts.
- 2 Intercompany receipts reflect the collection of intercompany sales made by SSCCI and SMBI to SSCE (US Parent) which are settled in the month following the sale as part of the intercompany settlement. Also included are SSCCI sales to external parties which are collected by SSCE on their behalf and then reimbursed through the following month's intercompany settlement.
- 3 Other Receipts are made up of the following: (a) Dividends of \$1.5M from a non-controlling interest subsidiary, expected to be received in the week ended September 18th; (b) Proceeds of \$27.2M from the Timberlands sale, expected to close in the week ended September 25th; and, (c) Proceeds from the sales of the New Richmond, Pontiac and Bathurst mills, expected to close at the end of September, October and November respectively, and generating total proceeds before costs of approximately \$4.1M.
- 4 Containerboard is the principal commodity used in the production of containers and packaging. It is principally purchased from SSCE in the US and is forecast to be settled once a month, one month in arrears.
- 5 Purchases of other raw materials (including wood) and other converting costs represent raw materials and services purchased from both third parties and SSCE and used in the manufacturing process of container board, containers and packaging. An estimate of the amount of post-filing credit that has been provided by these suppliers is reflected in the forecast.
- 6 Non-inventory purchases and overhead costs represent all other operating costs (except payroll) associated with production and sale of the products and administration of the business, including rent (for leased premises), utilities, freight, office, and selling costs. An estimate of the amount of post-filing credit that has been provided by these suppliers is reflected in the forecast.
- 7 Employee costs represent salaries, wages, vacation pay, pension and other benefit costs. Employee withholdings are assumed to be remitted in the week following net payroll funding. Disbursements in respect of the various pension plans are only being made on account of current service for the period reflected.
- 8 Capital expenditures reflects management forecast as at September 4th.
- 9 Non-operating facility costs include costs associated with the four non-operating mills as well as the closure of the Edmonton container board plant. The non-operating mills costs represent occupancy and other non-manufacturing costs. The Edmonton container board plant closure costs represent incremental costs associated with the closure, including severance payments, capital expenditures and other non-manufacturing costs. Costs associated with the New Richmond, Pontiac and Bathurst mills are expected to cease once the sale is closed for each facility (see timing indicated in Note 4).
- 10 Restructuring professional fees represents the estimated fees of the Applicant's legal and financial advisers, the Monitor, its legal counsel, and monthly fees paid to the US Trustee Center.
- 11 The US parent provides an extensive range of services that benefit the Applicants, including accounting, treasury, procurement and senior management. The cost of the Applicants' share of these services provided during each month will be invoiced to the Applicants in the following month and paid through the monthly intercompany settlement.
- 12 Pursuant to the Canadian DIP agreement, the DIP Charge will rank in priority to the Pre-Filing Credit Agreement security. It is therefore proposed that interest and fees (not principal) will be paid to the Pre-Filing Credit Agreement lenders.
- 13 The DIP agreement requires payment of interest and fees on a monthly basis.
- 14 On a weekly basis SSCCI collects amounts from SSCE customers. Such amounts are remitted to SSCE through the monthly intercompany settlement.
- 15 DIP Revolver Advance represents advances to the Applicants pursuant to the DIP Loan Financing agreement. The DIP Loan availability is subject to a margining formula based on actual accounts receivable and inventory balances. It is assumed that any excess cash during the period will be used to pay down any balance on the revolver.
- 16 The Can\$/US\$ foreign exchange rate is assumed to be constant at C\$1.10:US\$1 throughout the period.

SCHEDULE "B"

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 11
)	
SMURFIT-STONE CONTAINER)	
CORPORATION, <i>et al.</i> ,)	Case No. 09-10235 (BLS)
)	
Debtor.)	

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

BRIDGET GALLERIE, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On June 29, 2009, I caused to be served the following:
 - a) "Notice of Entry of Bar Date Order Establishing Deadlines for Filing Proofs of Claim Against the Debtors," dated June 26, 2009, (the "Bar Date Notice") a copy of which is annexed hereto as Exhibit A,
 - b) "Employee Notice of Bar Date," (the "Employee Notice"), a copy of which is annexed hereto as Exhibit B,
 - c) "Instruction Letter for Claims and Subsequent Claims Against the Applicants or Partnerships Listed Herein," (the "English Proof of Claim Instruction Letter"), a copy of which is annexed hereto as Exhibit C,
 - d) "Lettre de Directives Pour les Reclamations et Reclamations Ulterieures Contre les Demandeurs Ou les Societes de Personnes Enumeres aux Presentes," (the "French Proof of Claim Instruction Letter"), a copy of which is annexed hereto as Exhibit D,
 - e) "Avis de Lettre de Directives aux Creanciers Eventuels des Debiteurs Americains et Transfrontaliers (Canadiens)," (the "French Joint Instruction Letter"), a copy of which is annexed hereto as Exhibit E,
 - f) "Instruction Letter Notice to Potential Creditors of Both U.S. Debtors and Cross-Border (Canadian) Debtors," (the "English Joint Instruction Letter"), a copy of which is annexed hereto as Exhibit F,
 - g) "Proof of Claim Against the Applicants and Partnerships Listed Herein," (the "Canadian Proof of Claim Form"), a copy of which is annexed hereto as Exhibit G,


- h) "Preuve de Reclamation Contre les Demandeurs et Societes de Personnes Enumeres aux Presentes," (the "French Canadian Proof of Claim Form"), a copy of which is annexed hereto as Exhibit H, and
- i) A personalized proof of claim form, (the "Proof of Claim Form"), a sample of which is annexed hereto as Exhibit I,

by causing true and correct copies, enclosed securely in separate postage pre-paid envelopes, to be delivered as follows:

- a) Bar Date Notice, Proof of Claim Form, and English Joint Instruction Letter to those parties on the attached Exhibit J,
 - b) Bar Date Notice, Proof of Claim Form, English Joint Instruction Letter, and Employee Notice to those parties on the attached Exhibit K,
 - c) Bar Date Notice, Proof of Claim Form, English Joint Instruction Letter, English Proof of Claim Instruction Letter, and Canadian Proof of Claim Form to those parties on the attached Exhibit L, and
 - d) Bar Date Notice, Proof of Claim Form, French Canadian Proof of Claim Form, French Joint Instruction Letter, and French Proof of Claim Instruction Letter to those parties on the attached Exhibit M.
3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."


Bridget Gallerie

Sworn to before me this

 day of July, 2009


Notary Public

TIME DARDEN
Notary Public, State Of New York
No. 01DA6198919
Qualified in Kings County
Commission Expires January 5, 2013

EXHIBIT “A”

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

SMURFIT-STONE CONTAINER
CORPORATION, et al.,

Debtors.

Chapter 11

Case No. 09-10235 (BLS)

Jointly Administered

DEBTOR	CASE NO.	EID NO.
SMURFIT-STONE CONTAINER	09-10235	1401
SMURFIT-STONE CONTAINER ENTERPRISES, INC.	09-10236	1256
CALPINE CORRUGATED, LLC	09-10237	0470
CAMEO CONTAINER CORPORATION	09-10238	5701
LOT 24D REDEVELOPMENT CORPORATION	09-10239	6747
ATLANTA & SAINT ANREWS BAY RAILWAY COMPANY	09-10240	0093
STONE INTERNATIONAL SERVICES CORPORATION	09-10241	9630
STONE GLOBAL, INC.	09-10242	0806
STONE CONNECTICUT PAPERBOARD PROPERTIES, INC.	09-10243	8038
SMURFIT-STONE PUERTO RICO, INC.	09-10244	5984
SMURFIT NEWSPRINT CORPORATION	09-10245	1650
SLP FINANCE I, INC.	09-10246	8169
SLP FINANCE II, INC.	09-10247	3935
SMBI INC.	09-10248	2567
SMURFIT-STONE CONTAINER CANADA, INC.	09-10249	3988
STONE CONTAINER FINANCE COMPANY OF CANADA II	09-10250	1587
3083527 NOVA SCOTIA COMPANY	09-10251	8836
MBI LIMITED/LIMITEE	09-10252	6565
SMURFIT-MBI	09-10253	1869
639647 BRITISH COLUMBIA LTD.	09-10254	7733
B.C. SHIPPER SUPPLIES LTD.	09-10255	7418
SPECIALTY CONTAINERS INC.	09-10256	6564
SLP FINANCE GENERAL PARTNERSHIP	09-10257	9525
FRANCOBEC COMPANY	09-10258	7735
605681 N.B. INC.	09-10259	1898

**NOTICE OF ENTRY OF BAR DATE ORDER ESTABLISHING
DEADLINES FOR FILING PROOFS OF CLAIM AGAINST THE DEBTORS**

PLEASE TAKE NOTICE THAT:

The United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”) has entered an order (the “Bar Date Order”) establishing deadlines to file proofs of claim for all claims (as defined below) against the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) that arose prior to January 26, 2009 (the “Petition Date”).

Pursuant to the terms of the Bar Date Order, and except as otherwise provided herein, each person or entity (including, without limitation, each individual, partnership, joint venture, corporation, limited liability company, estate, trust, or governmental unit) that holds or asserts a claim against any of the Debtors must file a proof of claim with original signature, substantially conforming to the proof of claim form attached hereto, so that it is **actually received** by Epiq Bankruptcy Solutions, LLC ("Epiq"), the Bankruptcy Court-approved claims and noticing agent in these chapter 11 cases, or with respect to claims against the Cross-Border Debtors, Deloitte & Touche, Inc., the Canadian Court-appointed monitor (the "Monitor") in the Canadian Proceedings,¹ on or before the Bar Dates set forth below. Proofs of claim sent to Epiq by **first-class mail** must be sent to the following address:

Smurfit-Stone-Container Corporation Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station
P.O. Box 5011
New York, NY 10150-5069

Proofs of claim sent by **messenger** or **overnight courier** must be sent to the following address:

Smurfit-Stone-Container Corporation Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
757 Third Avenue, Third Floor
New York, NY 10017

You should not file a Proof of Claim if you do not have a claim against the Debtors. The fact that you received this Notice does not necessarily mean that you have a claim or that either the Debtors or the Bankruptcy Court believe that you have a claim.

The Debtors will enclose a proof of claim form to this Bar Date Notice for each person or entity scheduled on the Debtors' Schedules. When sent to a creditor whose claim is scheduled, the Proof of Claim form will be customized to specify (a) the identity of the Debtor against which the person or entity's claim is scheduled; (b) the amount of the scheduled claim, if any; (c) whether the claim is listed as disputed, contingent, or unliquidated; and (d) whether the claim is listed as a secured, unsecured priority, or unsecured nonpriority claim. If you have enclosed herewith a customized proof of claim form, then you are listed on the Debtors' Schedules. To the extent that you disagree with the information provided on the customized proof of claim form, you should substitute the pre-printed information with the information that you believe is correct, and submit the revised proof of claim in a timely fashion prior to the Bar Date.

¹ On the Petition Date, following the commencement of these chapter 11 proceedings, certain of the Debtors (collectively, the "Cross-Border Debtors") applied for protection (the "Canadian Proceedings") from their creditors in Canada pursuant to the Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36 (the "CCAA") or other insolvency laws in the Ontario Superior Court of Justice (Commercial List) (the "Canadian Court"). On the Petition Date, the Canadian Court issued an initial order that, *inter alia*, imposed a stay of all proceedings (the "CCAA Stay") against the Cross-Border Debtors and their property in Canada. The Cross-Border Debtors are Smurfit-Stone Container Canada Inc., Stone Container Finance Company of Canada II, 3083527 Nova Scotia Company, MBI Limited/Limitée, Smurfit-MBI, 639647 British Columbia Ltd., B.C. Shipper Supplies Ltd., Specialty Containers Inc., SLP Finance General Partnership, Francobec Company, and 605681 N.B. Inc.

If you have not received a pre-printed proof of claim form, you are not listed on the Debtors' Schedules. If you believe that you have a claim against the Debtor(s), you may download a form from Epiq's website (<http://chapter11.epiqsystems.com/smurfit>). If you believe that you have a claim against the Cross-Border Debtor(s) and you do not receive notice of the Canadian Bar Date from the Monitor, you may obtain a proof of claim form and related instructions from the Monitor's website (www.deloitte.com/ca/smurfitstonecanada).

To be properly filed, a proof of claim must be filed in the bankruptcy case of the specific Debtor against which the claimant holds or asserts a claim. For example, if a claimant holds or asserts a claim against Smurfit-Stone Container Enterprises, Inc., the proof of claim must be filed against Smurfit-Stone Container Enterprises, Inc. in case number 09-10236. If a claimant wishes to assert a claim against more than one Debtor, separate proof of claim forms must be filed against each applicable Debtor. A complete list of Debtors with corresponding case numbers is set forth above.

Proofs of claim will be deemed timely filed only if actually received by Epiq, or the Monitor, as applicable, on or before the bar date associated with such claim. Further, Epiq will not accept Proofs of Claim sent by facsimile, telecopy, e-mail or other electronic submission.

Bar Date. Except as otherwise provided herein, each person or entity (including any governmental unit), holding or asserting a claim against one or more of the Debtors that arose prior to the Petition Date must file a proof of claim so that it is actually received by Epiq on or before **August 28, 2009 at 4:00 p.m. (prevailing Eastern Time)**. Any person or entity asserting a claim against a Cross-Border Debtor in these cases may file a timely proof of claim pursuant to the procedures established in the Canadian Proceedings so that it is actually received by the Monitor on or before the Canadian Bar Date of **August 28, 2009 at 4:00 p.m. (prevailing Eastern Time)**. Proofs of claim timely filed against Cross-Border Debtor(s) with the Monitor shall be deemed timely-filed claims of the applicable Cross-Border Debtor(s) in the chapter 11 cases.

Amended Schedules Bar Date. If, on or after the date on which the Debtors serve this Notice, the Debtors amend or supplement their schedules of assets and liabilities, list of equity holders, and statements of financial affairs (collectively, the "Schedules") (i) to reduce the undisputed, noncontingent and liquidated amount of a claim, (ii) to change the nature or characterization of a claim, or (iii) to add a new claim to the Schedules, the affected claimant is required to file a proof of claim or amend any previously filed proof of claim in respect of the amended scheduled claim so that the proof of claim is actually received by Epiq on or before the later of (x) the Bar Date or (y) thirty (30) days after the claimant is served with notice of the applicable amendment or supplement to the Schedules.

Rejection Bar Date. A proof of claim relating to a Debtor's rejection of an executory contract or unexpired lease pursuant to a Court order entered prior to the applicable Debtor's plan of reorganization must be filed so that it is actually received by Epiq on or before the later of (i) the Bar Date, where the order authorizing the rejection is entered on or before July 29, 2009 and (ii) such date as the Court may fix in the order authorizing the rejection.

For purposes of the Bar Date Order and this Notice, the term "claim" means (i) any right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured; or

(ii) any right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured as of the Petition Date.

For the avoidance of doubt, there are certain affiliates of Smurfit that have not filed petitions for relief under chapter 11 of the Bankruptcy Code; therefore, claims against such entities will not be administered in these proceedings. Accordingly, parties holding claims against such entities should not file Proofs of Claim in these chapter 11 cases.

The proposed Bar Date Order provides that the following persons or entities are **not required** to file Proofs of Claim:

- a. any person or entity that has already properly filed a proof of claim against (i) the applicable Debtor(s) (including Cross-Border Debtors) with either Epiq or the Clerk of the Court for the United States Bankruptcy Court for the District of Delaware, and/or (ii) the applicable Cross-Border Debtors(s) with the Monitor;
- b. any person or entity (i) whose claim is listed in the Schedules or any amendments thereto, and (ii) whose claim is not described therein as “disputed,” “contingent,” or “unliquidated,” and (iii) who does not dispute the amount or characterization of its claim (including that the claim is an obligation of the specific Debtor against which the claim is scheduled) as set forth in the Schedules;
- c. professionals retained by the Debtors or the Committee pursuant to orders of this Court who assert administrative claims for fees and expenses subject to the Court’s approval pursuant to sections 330, 331 and 503(b) of the Bankruptcy Code;
- d. any person or entity that asserts an administrative expense claim against the Debtors pursuant to section 503(b) of the Bankruptcy Code; provided, however, that any person or entity asserting a 503(b)(9) Claim against the Debtors must submit such 503(b)(9) Claim on or before the Bar Date in accordance with the 503(b)(9) Order;
- e. current officers and directors of the Debtors who assert claims for indemnification and/or contribution arising as a result of such officers’ or directors’ prepetition or post-petition services to the Debtors;
- f. any entity whose claim is limited exclusively to a claim for repayment by the applicable Debtor(s) of principal, interest, and other applicable fees and charges on or under that certain credit agreement, dated as of November 1, 2004 (as amended, restated or modified from time to time, the “Prepetition Credit Agreement,” with claims arising thereon or thereunder referred to herein as “Bank Claims”);² provided, however, that any Prepetition Lender under the Prepetition

² The Debtors have stipulated in the Final Order (I) Authorizing Debtors (A) To Obtain Postpetition Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1) and 364(e) and (B) To Utilize Cash Collateral Pursuant to 11 U.S.C. § 363 and (II) Granting Adequate Protection to Prepetition Secured Parties Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364, entered by this Court on February 23, 2009 (the “Final DIP Order”) [Docket No. 383] to the amount of prepetition debt under the Prepetition Credit Agreement and the related liens,

Credit Agreement that wishes to assert a claim against a Debtor other than a Bank Claim shall be required to file a Proof of Claim on account of such claim on or before the Bar Date, unless another exception in this paragraph applies;

- g. Union Bank of California, N.A. ("Union Bank") for its claim limited exclusively to a claim for repayment by Debtors Calpine Corrugated, LLC ("Calpine") and Smurfit-Stone Container Enterprises, Inc. ("SSCE") of principal, interest, and other applicable fees and charges on or under that loan and security agreement, dated as of March 30, 2006 (as amended, restated or modified from time to time, the "Union Bank Credit Agreement;" with the claim arising thereon or thereunder referred to herein as the "Union Bank Claim");³ provided, however, that for any potential claim by Union Bank other than the Union Bank Claim, Union Bank shall be required to file a Proof of Claim on account of such claim on or before the Bar Date, unless another exception in this paragraph applies;
- h. CIT Group/Equipment Financing, Inc. ("CIT") for its claim limited exclusively to a claim for repayment by Debtors Calpine and SSCE of principal, interest, and other applicable fees and charges on or under that certain amended and restated credit agreement, dated as of July 28, 2008 (as amended, restated or modified from time to time, the "CIT Credit Agreement;" with claims arising thereon or thereunder referred to herein as the "CIT Claim");⁴ provided, however, that for any potential claim by CIT other than the CIT Claim, CIT shall be required to file a Proof of Claim on account of such claim on or before the Bar Date, unless another exception in this paragraph applies;
- i. any entity whose claim is limited exclusively to a claim for repayment by the applicable Debtor(s) of principal, interest, and other applicable fees and charges on or under (a) certain 8.375% unsecured notes in the aggregate principal amount of \$400 million, due on July 1, 2012, issued by SSCE (b) certain 8.25% unsecured notes in the aggregate principal amount of \$700 million, due on October 1, 2012, issued by SSCE, (c) certain 7.5% unsecured notes in the aggregate principal amount of \$300 million, due on June 1, 2013, issued by SSCE, (d) certain 8.00% unsecured notes in the aggregate principal amount of \$675 million, due on March 15, 2017, issued by SSCE, and (e) certain 7.375% unsecured notes in the

rights, priorities and protections granted to or in favor of the lenders under the Prepetition Credit Agreement (the "Prepetition Lenders") and that such stipulation in the Final DIP Order shall constitute a Proof of Claim on behalf of the Prepetition Lenders' Bank Claims. However, the stipulated amount of the Bank Claims in the Final DIP Order should not affect the right of any Prepetition Lender under the Prepetition Credit Agreement to vote separately the amount of its respective Bank Claims with respect to any plan of reorganization.

³ The Debtors have stipulated in the Final Order (I) Authorizing The Use Of Cash Collateral By Calpine Corrugated, LLC Pursuant to 11 U.S.C. § 363 and (II) Granting Adequate Protection to Certain Prepetition Lenders Pursuant to 11 U.S.C. §§ 361 and 363, entered by this Court on March 10, 2009 (the "Final Calpine Order") [Docket No. 506] that, on and as of the Petition Date, the Union Bank Claim shall be \$9,200,000.00 plus all accrued and, to the extent permitted under applicable bankruptcy law, hereafter accruing and unpaid interest, fees and expense (including all professional fees that are chargeable or reimbursable under the Union Bank Credit Agreement).

⁴ The Debtors have stipulated in the Final Calpine Order that, on and as of the Petition Date, the CIT Claim shall be \$36,800,000.00 plus all accrued and, to the extent permitted under applicable bankruptcy law, hereafter accruing and unpaid interest, fees and expense (including all professional fees that are chargeable or reimbursable under the CIT Credit Agreement).

aggregate principal amount of \$200 million, due on July 15, 2014, issued by Stone Container Finance Company of Canada II and guaranteed by SSCE (collectively the “Notes” and claims relating to the Notes and/or their respective indentures (collectively, the “Notes Indentures”) being referred to herein as “Note Claims”); provided, however, that (i) the indenture trustee under each series of Notes (collectively, the “Indenture Trustees”) shall be required to file Proofs of Claim on account of Note Claims on or under the Notes and/or Notes Indentures on or before the Bar Date;⁵ and (ii) any holder of a Note Claim that wishes to assert a claim against a Debtor other than a Note Claim, shall be required to file a Proof of Claim on account of such claim on or before the Bar Date, unless another exception in this paragraph applies;

- j. any entity whose claim is limited exclusively to a claim for repayment by the applicable Debtor(s) of principal, interest, and other applicable fees and charges on or under (a) certain Series 1986 revenue bonds issued by the Industrial Development Board of the City of Stevenson (the “Stevenson IDB”) in the aggregate principal amount of \$7,165,000, due on November 1, 2016, (b) certain Series 1996 revenue bonds issued by the Stevenson IDB in the aggregate principal amount of \$25,000,000, due on January 1, 2031, (c) certain Series 1997 revenue bonds issued by the Stevenson IDB in the aggregate principal amount of \$25,000,000, due on June 1, 2032, (d) certain Series 1998B revenue bonds issued by the Stevenson IDB in the aggregate principal amount of \$25,000,000, due on April 1, 2033, (e) certain Series 1998C revenue bonds issued by the Stevenson IDB in the aggregate principal amount of \$8,000,000, due on November 1, 2033, (f) certain Series 1999D revenue bonds issued by the Stevenson IDB in the aggregate principal amount of \$4,950,000, due on November 1, 2011, (g) certain Series 1999A revenue bonds issued by the Stevenson IDB in the aggregate principal amount of \$15,000,000, due on February 1, 2034, (h) certain Series 2000A revenue bonds issued by the Stevenson IDB in the aggregate principal amount of \$10,000,000, due on October 1, 2035, (i) certain Series 2003 revenue bonds issued by the Village of Hodge, Louisiana in the aggregate principal amount of \$58,085,000, due on March 1, 2024, (j) certain Series 2005 revenue bonds issued by the City of Coshocton, Ohio in the aggregate principal amount of \$35,000,000, due on August 1, 2013, (k) certain Series 1997 revenue bonds issued by the Stevenson IDB in the aggregate principal amount of \$25,000,000, due on June 1, 2032, (l) certain Series 2005 revenue bonds issued by the Industrial Development Authority of the City of Hopewell, Virginia in the aggregate principal amount of \$41,340,000, due on June 1, 2015, (m) certain Series 1996 revenue bonds issued by the Industrial Development Authority of the County of Navajo, Arizona (the “Navajo IDA”) in the aggregate principal amount of \$20,000,000, due on April 1, 2026, and (n) certain Series 1997 revenue bonds issued by the Navajo IDA in the aggregate principal amount of \$14,650,000, due on June 1, 2027, (collectively the “IRBs” and claims relating to the IRBs and/or

⁵ The filing of a Proof of Claim by the Indenture Trustee under one of the Notes Indentures should not affect the right of any holder of a Note Claim under the respective documents to vote separately the amount of its respective Note Claims with respect to any plan of reorganization.

their respective indentures (collectively, the “IRB Indentures”) being referred to herein as “IRB Claims”); provided, however, that (i) the indenture trustee under each series of IRBs (collectively, the “IRB Indenture Trustees”) shall be required to file Proofs of Claim on account of IRB Claims on or under the IRBs and/or IRB Indentures on or before the Bar Date;⁶ and (ii) any holder of an IRB Claim that wishes to assert a claim against a Debtor other than an IRB Claim, shall be required to file a Proof of Claim on account of such claim on or before the Bar Date, unless another exception in this paragraph applies;

- k. any Debtor asserting a claim against another Debtor;
- l. any wholly-owned non-debtor subsidiary of a Debtor asserting a claim against a Debtor; and
- m. any person or entity whose claim against the Debtors has been allowed by an order of the Court or the Canadian Court, entered on or before the Bar Date.

Any person or entity (including, without limitation, any individual, partnership, joint venture, corporation, limited liability company, estate, trust or governmental unit) that is required to file a timely proof of claim in the form and manner specified by the Bar Date Order and this Notice and that fails to do so on or before the bar date associated with such claim (or other applicable date as may be fixed by the Court), (i) shall be forever barred, estopped and enjoined from asserting such claim against the Debtors or thereafter filing a Proof of Claim with respect thereto in these chapter 11 cases; (ii) shall not, with respect to such claim, be treated as a creditor of the Debtors for the purposes of voting upon any plan of reorganization in these proceedings; and (iii) shall not receive or be entitled to receive any payment or distribution of property from the Debtors or their successors or assigns with respect to such claim.

Acts or omissions of the Debtors, if any, that occurred prior to the Petition Date, including acts or omissions related to any indemnity agreements, guarantees, or services provided to or rendered by the Debtors, may give rise to claims against the Debtors notwithstanding the fact that such claims (or any injuries on which they are based) may be contingent or may not have matured or become fixed or liquidated prior to the Petition Date. Therefore, any person or entity that holds or asserts a claim or a potential claim against the Debtors, no matter how remote or contingent, must file a proof of claim on or before the Bar Date.

You may be listed as the holder of a claim against the Debtors in the Schedules. If you hold or assert a claim that is not listed in the Schedules or if you disagree with the amount or priority of your claim as listed in the Schedules, or your claim is listed in the Schedules as “contingent,” “unliquidated,” or “disputed,” you **must** file a proof of claim. Copies of the Schedules and the Bar Date Order are available for inspection during regular business hours at the office of the Clerk of the Bankruptcy Court, United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 Market Street, Wilmington, Delaware 19801. In addition, copies of the Debtors’ Schedules and Bar Date Order may be obtained for a charge through Delaware

⁶ The filing of a Proof of Claim by the IRB Indenture Trustee under one of the IRB Indentures should not affect the right of any holder of an IRB Claim under the respective documents to vote separately the amount of its respective IRB Claims with respect to any plan of reorganization.

Document Retrieval, 2 East 7th Street, 2nd Floor, Wilmington, Delaware 19801, or viewed on the Internet at the Bankruptcy Court's website (<http://www.deb.uscourts.gov/>) by following the directions for accessing the ECF system on such website. Information relating to the Debtors' restructuring, including all documents referenced in this notice can also be viewed and downloaded free of charge on Epiq's website (<http://chapter11.epiqsystems.com/smurfit>). You may obtain a proof of claim form and related instructions with respect to the Canadian Proceedings from the Monitor's website (www.deloitte.com/ca/smurfitstonecanada)

Questions concerning the contents of this Bar Date Notice and requests for proofs of claim should be directed to Epiq at (800) 622-1125 between the hours of 9 a.m. and 5 p.m. (Prevailing Eastern Time), Monday through Friday. Please note that Epiq's staff is not permitted to give legal advice. You should consult your own attorney for assistance regarding any other inquiries, such as questions concerning the completion or filing of a proof of claim.

Dated: Wilmington, Delaware
June 26, 2009

BY ORDER OF THE HONORABLE KEVIN J. CAREY
CHIEF UNITED STATES BANKRUPTCY JUDGE

SIDLEY AUSTIN LLP
James F. Conlan
Matthew A. Clemente
Dennis M. Twomey
Bojan Guzina
One South Dearborn Street
Chicago, Illinois 60603
Telephone: (312) 853-7000
Facsimile: (312) 853-7036

-and-

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Robert S. Brady
Robert S. Brady (No. 2847)
Edwin J. Harron (No. 3396)
Edmon L. Morton (No. 3856)
Matthew B. Lunn (No. 4119)
The Brandywine Building
1000 West Street, 17th Floor
P.O. Box 391
Wilmington, Delaware 19899-0391
Telephone: (302) 571-6600
Facsimile: (302) 571-1253

ATTORNEYS FOR THE DEBTORS AND DEBTORS-IN-POSSESSION

EXHIBIT “B”

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

SMURFIT-STONE CONTAINER
CORPORATION, et al.,¹

Debtors.

Chapter 11

Case No. 09-10235 (BLS)

Jointly Administered

EMPLOYEE NOTICE OF BAR DATE

On January 26, 2009, Smurfit-Stone Container Corporation and its affiliated Debtors and Debtors-In-Possession (the “Debtors” or the “Company”) filed petitions for bankruptcy (the “Bankruptcy Case”) in the U.S. Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”). Although still relatively early in the process, the Company believes that it has been progressing toward a successful reorganization during these initial stages of the Bankruptcy Case.

In order to successfully reorganize, among other things, the Company must determine all of the creditors that hold claims against the various Debtors in the Bankruptcy Case. In this regard, the Bankruptcy Court requires all creditors to file a proof of claim form (“Proof of Claim”) against the Debtors by the “Bar Date,” or such potential creditors will be barred from recovery in the Bankruptcy Case. Recently, by order of the Bankruptcy Court (the “Bar Date Order”), the Bar Date was set for August 28, 2009 at 4:00 Eastern Time. In addition, pursuant to the Bar Date Order, the Company is required to mail notice to each potential creditor in the Bankruptcy Case, including each of its employees, which is why you are receiving this notice and related materials.

In most instances, however, it will not be necessary for you to file a Proof of Claim against the Company in the Bankruptcy Case. As you may be aware, at the beginning of the Bankruptcy Case, the Company filed a motion with the Bankruptcy Court seeking authorization - and obtained an order granting relief (the “Wage Order”) – to continue its employee benefits in the ordinary course of business. As a result, the Company had the ability to, and did, pay all of its employees’ salaries and wages, and continue their benefits (including vacation, health

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Smurfit-Stone Container Corporation (1401), Smurfit-Stone Container Enterprises, Inc. (1256), Calpine Corrugated, LLC (0470), Cameo Container Corporation (5701), Lot 24D Redevelopment Corporation (6747), Atlanta & Saint Andrews Bay Railway Company (0093), Stone International Services Corporation (9630), Stone Global, Inc. (0806), Stone Connecticut Paperboard Properties, Inc. (8038), Smurfit-Stone Puerto Rico, Inc. (5984), Smurfit Newsprint Corporation (1650), SLP Finance I, Inc. (8169), SLP Finance II, Inc. (3935), SMI Inc. (2567), Smurfit-Stone Container Canada Inc. (3988), Stone Container Finance Company of Canada II (1587), 3083527 Nova Scotia Company (8836), MBI Limited/Limitée (6565), Smurfit-MBI (1869), 639647 British Columbia Ltd. (7733), B.C. Shipper Supplies Ltd. (7418), Specialty Containers Inc. (6564), SLP Finance General Partnership (9525), Francobec Company (7735), and 605681 N.B. Inc. (1898). The Debtors’ corporate headquarters are located at, and the mailing address for each Debtor is, 150 North Michigan Avenue, Chicago, Illinois 60601.

benefits, severance benefits, 401k programs, short- and long-term disability, life insurance and various other benefits), regardless of whether such benefits accrued before or after the commencement of the Bankruptcy Case. These benefits will continue to be paid in the ordinary course during the Bankruptcy Case, and there is no need for you to file a Proof of Claim with respect to these benefits. In addition, there is no need to file a Proof of Claim regarding any qualified pension plan maintained by the Company.

There are, however, certain claims that you as an employee might potentially have against the Company that are not part of the relief granted in the Wage Order and that would merit filing a Proof of Claim. This includes, but is not limited to, potential litigation claims, unapproved disability or leave claims, personal injury or property damage claims, workers' compensation claims, and any claim under a supplemental executive retirement plan, deferred compensation plan or any other non-qualified retirement plan. You must file a Proof of Claim in accordance with the procedures described in the attached notice, by the Bar Date of August 28, 2009, in order to potentially recover for such claims.

Accordingly, attached is the notice of the Bar Date described above, as well as a Proof of Claim form. Once again, the Bar Date deadline is August 28, 2009 at 4:00 Eastern Time. If you have a claim against the Company but fail to file a Proof of Claim before the Bar Date, you will be barred from asserting such claim against the Company in any forum.

EXHIBIT C

**INSTRUCTION LETTER FOR CLAIMS AND SUBSEQUENT CLAIMS AGAINST
THE APPLICANTS OR PARTNERSHIPS LISTED HEREIN**

Applicants:

Smurfit-Stone Container Canada Inc.
3083527 Nova Scotia Company
MBI Limited/Limitée
639647 British Columbia Ltd.
B.C. Shipper Supplies Ltd.
Specialty Containers Inc.
605681 N. B. Inc.
Francobec Company
Stone Container Finance Company of Canada II

Partnerships:

Smurfit-MBI
SLP Finance General Partnership

A. - Claims Procedure

By order of the Honourable Mme. Justice Pepall dated June 25, 2009 (the "Canadian Claims Procedure Order") under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), the Applicants and Partnerships listed above have been authorized to conduct a claims process (the "Canadian Claims Procedure"). A similar claims process has also been established in the United States (the "U.S. Claims Procedure").

For your information, there is currently no proposed plan under the CCAA. Defined terms which are not defined herein shall have the meaning ascribed thereto in the Canadian Claims Procedure Order. A copy of the Canadian Claims Procedure Order can be obtained from the Monitor's website at www.deloitte.com/ca/smurfitstonecanada.

THIS LETTER PROVIDES INFORMATION RELATING TO COMPLETING A PROOF OF CLAIM IN THE CANADIAN CLAIMS PROCEDURE. THE CANADIAN CLAIMS PROCEDURE IS INTENDED FOR ANY PERSON ASSERTING A CLAIM OR SUBSEQUENT CLAIM AGAINST ONE OR MORE OF THE APPLICANTS OR PARTNERSHIPS.

IF YOU HAVE ALREADY FILED A PROOF OF CLAIM IN THE U.S. CLAIMS PROCEDURE AGAINST ONE OF THE APPLICANTS OR PARTNERSHIPS, YOU DO NOT HAVE TO FILE A PROOF OF CLAIM IN THE CANADIAN CLAIMS

PROCEDURE IN RESPECT OF THE SAME CLAIM. A Proof of Claim against the Applicants or Partnerships timely filed in accordance with the U.S. Claims Procedure will be deemed to be a Proof of Claim in the Canadian Claims Procedure.

As noted above, the Canadian Claims Procedure is intended for any Person asserting a Claim of any kind or nature whatsoever against one or more of the Applicants or Partnerships arising prior to January 26, 2009, and any Subsequent Claim arising as a result of or in connection with the repudiation or termination by the Applicants or Partnerships of any contract, lease or other agreement after January 26, 2009.

If you have any questions regarding the Canadian Claims Procedure, please contact the Court-appointed Monitor at the address provided below:

Deloitte & Touche Inc., CCAA Monitor of Smurfit-Stone Container Canada Inc.
et al.
1 Concorde Gate, Suite 200
North York, ON M3C 4G4
Tel.: 416-601-5999 or 1-866-859-6954
Fax: 416-601-6690
Email: christow@deloitte.ca
Attention: Catherine Hristow, CMA, CIRP

B. – For Creditors Submitting a Proof of Claim in the Canadian Claims Procedure

If you believe that you have a Claim or Subsequent Claim against an Applicant or Partnership, you should consult the Schedules maintained on the Monitor's website at www.deloitte.com/ca/smurfitstonecanada and the website of Epiq Bankruptcy Solutions, LLC at <http://chapter11.epiqsystems.com/smurfit>. On Epiq's website, the Schedules are located in the "Schedules" section of the "Key Documents" page (organized by Applicant and Partnership). If (a) your Claim or Subsequent Claim is either not listed on the Schedules or is listed as contingent, unliquidated or disputed, or (b) if you dispute the classification or amount of the Claim or Subsequent Claim as listed, you will have to file a Proof of Claim with the Monitor in the Canadian Claims Procedure. If your Claim or Subsequent Claim is listed, and it is not listed as contingent, unliquidated or disputed, and you do not dispute the classification or amount as listed, you do not have to file a Proof of Claim with the Monitor in the Canadian Claims Procedure.

If you have already filed a U.S. Proof of Claim against the applicable Applicant or Partnership with either Epiq or the Clerk of the U.S. Court in accordance with the U.S. Claims Procedure, you do not have to file a Proof of Claim with the Monitor. In that case, your U.S. Proof of Claim will be deemed to have been filed with the Monitor in the Canadian Claims Procedure.

PROOFS OF CLAIM MUST BE RECEIVED BY THE MONITOR BY 4:00 P.M. (EASTERN STANDARD TIME) ON AUGUST 28, 2009.

PROOFS OF CLAIM FOR SUBSEQUENT CLAIMS ARISING AS A RESULT OF OR IN CONNECTION WITH THE REPUDIATION OR TERMINATION BY THE APPLICANTS AND PARTNERSHIPS OF ANY CONTRACT, LEASE OR OTHER AGREEMENT AFTER JANUARY 26, 2009 MUST BE RECEIVED BY THE MONITOR BY THE LATER OF: (A) 4:00 P.M. (EASTERN STANDARD TIME) ON AUGUST 28, 2009, AND (B) THE DATE ESTABLISHED FOR THAT PURPOSE BY THE U.S. BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE OR THE ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST).

If Claims or Subsequent Claims are being asserted against more than one Applicant or Partnership, a separate Proof of Claim must be filed against each such Applicant or Partnership.

Additional Proof of Claim forms can be found on the Monitor's website at www.deloitte.com/ca/smurfitstonecanada or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, you will receive, as soon as practicable, additional Proof of Claim forms.

EXHIBIT D

**LETTRE DE DIRECTIVES POUR LES RÉCLAMATIONS ET RÉCLAMATIONS
ULTÉRIEURES CONTRE LES DEMANDEURS OU LES SOCIÉTÉS DE
PERSONNES ÉNUMÉRÉS AUX PRÉSENTES**

Demandeurs :

Emballages Smurfit-Stone Canada Inc.
3083527 Nova Scotia Company
MBI Limited/Limitée
639647 British Columbia Ltd.
B.C. Shipper Supplies Ltd.
Specialty Containers Inc.
605681 N. B. Inc.
Francobec Company
Stone Container Finance Company of Canada II

Sociétés de personnes :

Smurfit-MBI
SLP Finance General Partnership

A. - Procédure de réclamation

Par suite de l'ordonnance rendue par madame la juge Pepall le 25 juin 2009 (l'« ordonnance canadienne ») en vertu de la *Loi sur les arrangements avec les créanciers des compagnies*, L.R.C. 1985, ch. C-36, dans sa version modifiée (la « LACC »), les demandeurs et les sociétés de personnes énumérés ci-dessus ont été autorisés à entreprendre une procédure de réclamation (la « procédure de réclamation canadienne »). Une procédure de réclamation semblable a aussi été entreprise aux États-Unis (la « procédure de réclamation américaine »).

Nous désirons vous informer qu'il n'existe actuellement aucun projet de plan aux termes de la LACC. Les termes clés qui sont utilisés dans les présentes sans y être définis ont le sens qui leur est attribué dans l'ordonnance canadienne, dont une copie est disponible sur le site Web du contrôleur au www.deloitte.com/ca/smurfitstonecanada.

LA PRÉSENTE LETTRE CONTIENT DES DIRECTIVES CONCERNANT LA MANIÈRE DE PRÉSENTER UNE PREUVE DE RÉCLAMATION DANS LE CADRE DE LA PROCÉDURE DE RÉCLAMATION CANADIENNE. CETTE PROCÉDURE EST DESTINÉE À TOUTE PERSONNE QUI FAIT UNE RÉCLAMATION OU UNE RÉCLAMATION ULTÉRIEURE CONTRE L'UN DES DEMANDEURS OU L'UNE DES SOCIÉTÉS DE PERSONNES.

SI VOUS AVEZ DÉJÀ PRODUIT UNE PREUVE DE RÉCLAMATION DANS LE CADRE DE LA PROCÉDURE DE RÉCLAMATION AMÉRICAINE CONTRE L'UN DES DEMANDEURS OU L'UNE DES SOCIÉTÉS DE PERSONNES, IL N'EST PAS NÉCESSAIRE DE PRODUIRE UNE PREUVE DE RÉCLAMATION DANS LE CADRE DE LA PROCÉDURE DE RÉCLAMATION CANADIENNE POUR LA MÊME RÉCLAMATION. Une preuve de réclamation contre les demandeurs ou les sociétés de personnes produite dans les délais prescrits conformément à la procédure de réclamation américaine est réputée une preuve de réclamation dans le cadre de la procédure de réclamation canadienne.

Comme il est précisé ci-dessus, la procédure de réclamation canadienne est destinée à toute personne qui fait valoir une réclamation de quelque sorte ou nature que ce soit contre l'un ou plusieurs des demandeurs et des sociétés de personnes, ayant pris naissance avant le 26 janvier 2009, ou une réclamation ultérieure découlant de la répudiation ou de la résiliation par les demandeurs ou les sociétés de personnes d'un contrat, d'un bail ou d'une autre convention, ou relative à une telle répudiation ou résiliation, ayant pris naissance après le 26 janvier 2009.

Si vous avez des questions concernant la procédure de réclamation canadienne, n'hésitez pas à communiquer avec le contrôleur nommé par le tribunal, à l'adresse indiquée ci-dessous.

Deloitte & Touche Inc.

Contrôleur des Emballages Smurfit-Stone Canada Inc. et al. nommé en vertu de la LACC

1 Concorde Gate, Suite 200

North York (Ontario) M3C 4G4

Tél. : 416 601-5999 ou 1 866-859-6954

Télec. : 416 601-6690

Courriel : christow@deloitte.ca

À l'attention de M^{me} Catherine Hristow, CMA, CIRP

B. – Présentation d'une preuve de réclamation dans le cadre de la procédure de réclamation canadienne

Si vous croyez avoir une réclamation ou une réclamation ultérieure contre un demandeur ou une société de personnes, veuillez consulter les annexes disponibles sur le site Web du contrôleur au www.deloitte.com/ca/smurfitstonecanada et sur le site Web d'Epiq Bankruptcy Solutions, LLC au <http://chapter11.epiqsystems.com/smurfit>. Sur le site Web d'Epiq, les annexes se trouvent dans le fichier « Schedules » de la page « Key Documents » (classées par demandeur et par société de personnes). Si a) votre réclamation ou réclamation ultérieure ne figure pas sur les annexes ou est qualifiée d'éventuelle, de non liquidée ou de contestée, ou b) si vous contestez la classification ou le montant d'une réclamation ou réclamation ultérieure qui y est indiqué, vous devez

déposer une preuve de réclamation auprès du contrôleur dans le cadre de la procédure de réclamation canadienne. Si votre réclamation ou réclamation ultérieure s'y trouve et qu'elle n'est pas qualifiée d'éventuelle, de non liquidée ou de contestée et que vous ne contestez pas la classification ou le montant indiqué, il n'est pas alors nécessaire de déposer une preuve de réclamation auprès du contrôleur dans le cadre de la procédure de réclamation canadienne.

Si vous avez déjà produit une preuve de réclamation américaine contre le demandeur ou la société de personnes en cause auprès d'Epiq ou du greffier du tribunal américain conformément à la procédure de réclamation américaine, il n'est pas nécessaire de déposer une preuve de réclamation auprès du contrôleur. Dans un tel cas, votre preuve de réclamation américaine est réputée avoir été déposée auprès du contrôleur dans le cadre de la procédure de réclamation canadienne.

LA PREUVE DE RÉCLAMATION DOIT PARVENIR AU CONTRÔLEUR AVANT 16 H (HEURE NORMALE DE L'EST) LE 28 AOÛT 2009.

LA PREUVE D'UNE RÉCLAMATION ULTÉRIEURE DÉCOULANT DE LA RÉPUDIATION OU DE LA RÉSILIATION PAR LES DEMANDEURS OU LES SOCIÉTÉS DE PERSONNES D'UN CONTRAT, D'UN BAIL OU D'UNE AUTRE CONVENTION, OU RELATIVE À UNE TELLE RÉPUDIATION OU RÉSILIATION FAITE APRÈS LE 26 JANVIER 2009 DOIT PARVENIR AU CONTRÔLEUR : A) D'ICI 16 H (HEURE NORMALE DE L'EST) LE 28 AOÛT 2009 OU B) AU PLUS TARD À LA DATE FIXÉE À CETTE FIN PAR LE TRIBUNAL DE FAILLITE AMÉRICAIN POUR LE DISTRICT DU DELAWARE OU PAR LA COUR SUPÉRIEURE DE JUSTICE DE L'ONTARIO (CHAMBRE COMMERCIAL), SELON LE PLUS TARDIF DE CES DÉLAIS.

Si vous faites valoir une réclamation ou une réclamation ultérieure contre plus d'un demandeur ou d'une société de personnes, veuillez produire une preuve de réclamation distincte pour chacun d'eux.

Vous pouvez vous procurer d'autres formulaires de preuve de réclamation sur le site Web du contrôleur au www.deloitte.com/ca/smurfitstonecanada ou encore en communiquant avec le contrôleur à l'adresse indiquée ci-dessus et en donnant vos nom, adresse, numéro de télécopieur et adresse électronique. Lorsque le contrôleur aura ces renseignements, il vous fera parvenir dès que possible les documents que vous avez demandés.

EXHIBIT E

**TRIBUNAL DE LA FAILLITE DES ÉTAS-UNIS
POUR LE DISTRICT DU DELAWARE**

Dans l'affaire de :

SMURFIT-STONE CONTAINER
CORPORATION, et autres,¹

Débiteurs.

Chapitre 11

N° de dossier 09-10235 (BLS)

Géré conjointement

N° de référence du greffe 1072 et 1109

**AVIS DE LETTRE DE DIRECTIVES AUX CRÉANCIERS ÉVENTUELS
DES DÉBITEURS AMÉRICAINS ET TRANSFRONTALIERS (CANADIENS)**

**SI VOUS RECEVEZ UN AVIS DE DATE LIMITE DE DÉPÔT DES RÉCLAMATIONS
ET DES DOCUMENTS CONCERNANT LE DÉPÔT D'UNE PREUVE DE
RÉCLAMATION DANS L'INSTANCE AMÉRICAINNE (SUR PAPIER BLANC) ET
DANS L'INSTANCE CANADIENNE (SUR PAPIER JAUNE), PRENEZ
CONNAISSANCE DU PRÉSENT AVIS AVANT DE PRODUIRE UNE PREUVE DE
RÉCLAMATION DANS L'INSTANCE AMÉRICAINNE OU CANADIENNE.**

Le 26 janvier 2009 (la « date de la requête américaine »), chacun des débiteurs a déposé volontairement une demande de redressement en vertu du chapitre 11 du *Bankruptcy Code* auprès du tribunal de la faillite pour le district du Delaware (le « tribunal de la faillite »). Le même jour, les débiteurs transfrontaliers se sont également fait protéger contre leurs créanciers en vertu de la *Loi sur les arrangements avec les créanciers des compagnies*, L.R.C. 1985, c. C-36, dans sa version modifiée (l'« instance canadienne »). Par conséquent, les débiteurs transfrontaliers sont demandeurs à la fois dans l'instance américaine et dans l'instance canadienne, tandis que les « débiteurs américains » sont demandeurs aux États-Unis seulement. Voici la liste des débiteurs américains et des débiteurs transfrontaliers :

<u>DÉBITEURS AMÉRICAINS</u>	<u>DÉBITEURS TRANSFRONTALIERS</u>
Smurfit-Stone Container Corporation	Emballages Smurfit-Stone Canada Inc.
Smurfit-Stone Container Enterprises, Inc.	Stone Container Finance Company of Canada II
Calpine Corrugated, LLC	3083527 Nova Scotia Company
Cameo Container Corporation	MBI Limited/Limitée
Lot 24D Redevelopment Corporation	Smurfit-MBI
Atlanta & Saint Andrews Bay Railway Company	639647 British Columbia Ltd.
Stone International Services Corporation	B.C. Shipper Supplies Ltd.
Stone Global, Inc.	Specialty Containers Inc.
Stone Connecticut Paperboard Properties, Inc.	SLP Finance société en nom collectif
Smurfit-Stone Puerto Rico, Inc.	Francobec Company
Smurfit Newsprint Corporation	605681 N.B. Inc.

¹ Les débiteurs dans les présents dossiers, suivis des quatre derniers chiffres de leur numéro d'identification fiscale fédéral, sont les suivants : Smurfit-Stone Container Corporation (1401), Smurfit-Stone Container Enterprises, Inc. (1256), Calpine Corrugated, LLC (0470), Cameo Container Corporation (5701), Lot 24D Redevelopment Corporation (6747), Atlanta & Saint Andrews Bay Railway Company (0093), Stone International Services Corporation (9630), Stone Global, Inc. (0806), Stone Connecticut Paperboard Properties, Inc. (8038), Smurfit-Stone Puerto Rico, Inc. (5984), Smurfit Newsprint Corporation (1650), SLP Finance I, Inc. (8169), SLP Finance II, Inc. (3935), SMI Inc. (2567), Emballages Smurfit-Stone Canada Inc. (3988), Stone Container Finance Company of Canada II (1587), 3083527 Nova Scotia Company (8836), MBI Limited/Limitée (6565), Smurfit-MBI (1869), 639647 British Columbia Ltd. (7733), B.C. Shipper Supplies Ltd. (7418), Specialty Containers Inc. (6564), SLP Finance société en nom collectif (9525), Francobec Company (7735) et 605681 N.B. Inc. (1898). L'adresse du siège social et l'adresse postale des débiteurs est le 150 North Michigan Avenue, Chicago, Illinois 60601.

SLP Finance I, Inc.	
SLP Finance II, Inc.	
SMBI Inc.	

Le 22 juin 2009, le tribunal de la faillite a approuvé la requête des débiteurs (la « requête relative à la date limite de dépôt des réclamations ») visant à obtenir une ordonnance en vertu de la *Bankruptcy Rule 3002(c)(3)* et la *Local Rule 2002-1(e) Establishing a Bar Date for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* (l'« ordonnance relative à la date limite de dépôt des réclamations ») qui établissait la procédure de dépôt d'une preuve de réclamation dans l'instance américaine (l'« instance américaine ») et qui prévoyait l'envoi de documents relatifs à l'avis de la date limite de dépôt des réclamations et des preuves de réclamation à tous les créanciers connus éventuels des débiteurs (la « documentation américaine »). Le 25 juin 2009, le tribunal canadien² a approuvé la requête pour établir le processus de gestion des réclamations déposée par les débiteurs transfrontaliers dans l'instance canadienne, qui visait à faire établir la procédure de dépôt d'une preuve de réclamation dans l'instance canadienne (l'« instance canadienne », désignée collectivement avec l'instance américaine, les « instances ») et qui prévoyait l'envoi de documents relatifs à l'avis de la date limite de dépôt des réclamations et des preuves de réclamation à tous les créanciers connus éventuels des débiteurs transfrontaliers (la « documentation canadienne »).

SI VOUS N'AVEZ QU'UNE RÉCLAMATION CONTRE DES DÉBITEURS AMÉRICAINS, VEUILLEZ DÉPOSER UNE PREUVE DE RÉCLAMATION UNIQUEMENT À L'ÉGARD DE CEUX-CI DANS L'INSTANCE AMÉRICAINNE. SI VOUS N'AVEZ QU'UNE RÉCLAMATION CONTRE DES DÉBITEURS TRANSFRONTALIERS, VEUILLEZ DÉPOSER UNE PREUVE DE RÉCLAMATION DANS L'INSTANCE CANADIENNE SEULEMENT. SI VOUS AVEZ DES RÉCLAMATIONS CONTRE UN OU PLUSIEURS DÉBITEURS AMÉRICAINS ET CONTRE UN OU PLUSIEURS DÉBITEURS TRANSFRONTALIERS, DÉPOSEZ VOS PREUVES DE RÉCLAMATION CONTRE LES DÉBITEURS AMÉRICAINS DANS L'INSTANCE AMÉRICAINNE ET VOS PREUVES DE RÉCLAMATION CONTRE LES DÉBITEURS TRANSFRONTALIERS DANS L'INSTANCE CANADIENNE. LES RÉCLAMATIONS DÉPOSÉES AUPRÈS D'EPIQ OU AUPRÈS DU CONTRÔLEUR AVANT LA DATE LIMITE DE DÉPÔT DES RÉCLAMATIONS SERONT RÉPUTÉES AVOIR ÉTÉ DÉPOSÉES DANS LES DÉLAIS À LA FOIS DANS L'INSTANCE AMÉRICAINNE ET DANS L'INSTANCE CANADIENNE.

- A. Si vous pensez avoir une réclamation uniquement contre un débiteur américain, prenez connaissance de la documentation américaine (sur papier **blanc**) et remplissez, s'il y a lieu, une preuve de réclamation sur papier **blanc**. Vous n'avez pas à consulter la documentation canadienne.³
- B. Si vous pensez avoir une réclamation uniquement contre un débiteur transfrontalier, prenez connaissance de la documentation canadienne (sur papier **jaune**) et remplissez, s'il y a lieu, une preuve de réclamation sur papier **jaune**. Vous n'avez pas à consulter la documentation américaine.⁴

² Les termes clés utilisés aux présentes sans y être définis ont le sens qui leur est attribué dans la requête relative à la date limite de dépôt des réclamations.

³ Si vous avez des questions au sujet de l'instance américaine, veuillez communiquer avec Epiq Systems Bankruptcy Solutions au 1 800 622-1125 ou consultez le site Web <http://chapter11.epiqsystems.com>.

⁴ Si vous avez des questions au sujet de l'instance canadienne, veuillez communiquer avec le contrôleur nommé par le tribunal, soit Deloitte & Touche Inc., en vous adressant à Catherine Hristow, par téléphone au 416 601-5999 ou au 1 866 859-6954 ou par télécopieur au 416 601-6690, ou consultez le site Web www.deloitte.com/ca/smurfitstonecanada.

- C. Si vous pensez avoir une réclamation à la fois contre un débiteur américain et contre un débiteur transfrontalier, prenez connaissance de la documentation canadienne et américaine et remplissez votre preuve de réclamation contre le débiteur transfrontalier sur le formulaire jaune et votre preuve de réclamation contre le débiteur américain sur le formulaire blanc, s'il y a lieu.

LA DATE LIMITE POUR LE DÉPÔT DES PREUVES DE RÉCLAMATION DANS L'INSTANCE AMÉRICAINE ET DANS L'INSTANCE CANADIENNE EST LE 28 AOÛT 2009 À 16 H (HEURE NORMALE DE L'EST). VEUILLEZ CONSULTER LA DOCUMENTATION APPLICABLE POUR PRENDRE CONNAISSANCE DE L'ENSEMBLE DES DIRECTIVES RELATIVES AU DÉPÔT.

EXHIBIT F

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

SMURFIT-STONE CONTAINER
CORPORATION, et al.,¹

Debtors.

Chapter 11

Case No. 09-10235 (BLS)

Jointly Administered

Ref. docket Nos. 1072 and 1109

**INSTRUCTION LETTER NOTICE TO POTENTIAL CREDITORS OF BOTH U.S.
DEBTORS AND CROSS-BORDER (CANADIAN) DEBTORS**

IF YOU RECEIVE A BAR DATE NOTICE AND PROOF OF CLAIM MATERIALS IN BOTH THE U.S. PROCEEDINGS (WHITE) AND THE CANADIAN PROCEEDINGS (YELLOW), PLEASE REVIEW THIS NOTICE BEFORE FILING A PROOF OF CLAIM IN THE U.S. OR CANADIAN PROCEEDINGS.

On January 26, 2009 (the “U.S. Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in the Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”). On that same day, the Cross-Border Debtors also obtained protection from their creditors pursuant to the Canadian *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “Canadian Proceedings”). Accordingly, the Cross-Border Debtors are petitioners in both the U.S. Proceedings and the Canadian Proceedings and the “U.S. Debtors” are petitioners in the U.S. Proceedings only. The U.S. Debtors and the Cross-Border Debtors are as follows:

<u>U.S. DEBTORS</u>	<u>CROSS-BORDER DEBTORS</u>
Smurfit-Stone Container Corporation	Smurfit-Stone Container Canada Inc.
Smurfit-Stone Container Enterprises, Inc.	Stone Container Finance Company of Canada II
Calpine Corrugated, LLC	3083527 Nova Scotia Company
Cameo Container Corporation	MBI Limited/Limitée
Lot 24D Redevelopment Corporation	Smurfit-MBI
Atlanta & Saint Andrews Bay Railway Company	639647 British Columbia Ltd.
Stone International Services Corporation	B.C. Shipper Supplies Ltd.
Stone Global, Inc.	Specialty Containers Inc.
Stone Connecticut Paperboard Properties, Inc.	SLP Finance General Partnership
Smurfit-Stone Puerto Rico, Inc.	Francobec Company
Smurfit Newsprint Corporation	605681 N.B. Inc.
SLP Finance I, Inc.	
SLP Finance II, Inc.	
SMBI Inc.	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Smurfit-Stone Container Corporation (1401), Smurfit-Stone Container Enterprises, Inc. (1256), Calpine Corrugated, LLC (0470), Cameo Container Corporation (5701), Lot 24D Redevelopment Corporation (6747), Atlanta & Saint Andrews Bay Railway Company (0093), Stone International Services Corporation (9630), Stone Global, Inc. (0806), Stone Connecticut Paperboard Properties, Inc. (8038), Smurfit-Stone Puerto Rico, Inc. (5984), Smurfit Newsprint Corporation (1650), SLP Finance I, Inc. (8169), SLP Finance II, Inc. (3935), SMBI Inc. (2567), Smurfit-Stone Container Canada Inc. (3988), Stone Container Finance Company of Canada II (1587), 3083527 Nova Scotia Company (8836), MBI Limited/Limitée (6565), Smurfit-MBI (1869), 639647 British Columbia Ltd. (7733), B.C. Shipper Supplies Ltd. (7418), Specialty Containers Inc. (6564), SLP Finance General Partnership (9525), Francobec Company (7735), and 605681 N.B. Inc. (1898). The Debtors’ corporate headquarters are located at, and the mailing address for each Debtor is, 150 North Michigan Avenue, Chicago, Illinois 60601.

On June 22, 2009, the Bankruptcy Court entered an Order approving the Motion (the "Bar Date Motion") of the Debtors for an Order Pursuant to Bankruptcy Rule 3002(c)(3) and Local Rule 2002-1(e) Establishing a Bar Date for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof (the "Bar Date Order") which established the procedures for filing proofs of claim in the U.S. Proceedings (the "U.S. Procedures"), including provision for the mailing of bar date notice materials and a proof of claim to all known potential creditors of the Debtors (the "U.S. Materials"). On June 25, 2009, the Canadian Court² approved the Claims Procedure Order filed by the Cross-Border Debtors in the Canadian Proceeding, which established the procedures for filing Proofs of Claim in the Canadian Proceedings (the "Canadian Procedures," together with the U.S. Procedures, the "Procedures"), including provision for the mailing of bar date notice materials and a Proof of Claim to all known potential creditors of the Cross-Border Debtors (the "Canadian Materials").

IF YOU ONLY HAVE A CLAIM OR CLAIMS AGAINST U.S. DEBTORS, YOU SHOULD ONLY FILE PROOF(S) OF CLAIM AGAINST THE RELEVANT U.S. DEBTORS IN THE U.S. PROCEEDINGS IN ACCORDANCE WITH THE U.S. PROCEDURES. IF YOU ONLY HAVE A CLAIM OR CLAIMS AGAINST CROSS-BORDER DEBTORS, YOU SHOULD ONLY FILE PROOF(S) OF CLAIM AGAINST THE RELEVANT CROSS-BORDER DEBTORS IN THE CANADIAN PROCEEDINGS IN ACCORDANCE WITH THE CANADIAN PROCEDURES. IF YOU HAVE CLAIMS AGAINST ONE OR MORE U.S. DEBTORS AND ONE OR MORE CROSS-BORDER DEBTORS, YOU SHOULD FILE PROOFS OF CLAIM AGAINST THE U.S. DEBTORS IN THE U.S. PROCEEDINGS AND THE CROSS-BORDER DEBTORS IN THE CANADIAN PROCEEDINGS. CLAIMS SUBMITTED TO EITHER EPIQ OR THE MONITOR PRIOR TO THE BAR DATE WILL BE DEEMED TIMELY-SUBMITTED CLAIMS IN BOTH THE U.S. PROCEEDINGS AND THE CANADIAN PROCEEDINGS.

- A. If you believe that you have a claim only against a U.S. Debtor(s), reference should be made to the U.S. Materials (the **white** materials) and you should complete the **white** Proof of Claim, if applicable. You do not need to make reference to Canadian Materials.³
- B. If you believe that you have a claim only against a Cross-Border Debtor(s), reference should be made to the Canadian Materials (the **yellow** materials) and you should complete the **yellow** Proof of Claim, if applicable. You do not need to make reference to the U.S. Materials.⁴
- C. If you believe that you have a claim against both a Cross-Border Debtor(s) and a U.S. Debtor(s), reference should be made to both the Canadian Materials and the U.S. Materials, and you should complete a yellow Proof of Claim in respect of your claim against the Cross-Border Debtor(s) and a white Proof of Claim in respect of your claim against the U.S. Debtor(s), if applicable.

THE BAR DATE FOR SUBMITTING PROOFS OF CLAIM UNDER BOTH THE U.S. PROCEDURES AND THE CANADIAN PROCEDURES IS 4:00 P.M. (EASTERN STANDARD TIME) ON AUGUST 28, 2009. REFERENCE SHOULD BE MADE TO THE APPLICABLE MATERIALS FOR COMPLETE FILING INSTRUCTIONS.

² Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Bar Date Motion.

³ If you have any questions regarding the U.S. Procedures, please contact Epiq Systems Bankruptcy Solutions, at the following: Telephone: 1-800-622-1125; Website: <http://chapter11.epiqsystems.com>.

⁴ If you have any questions regarding the Canadian Procedures, please contact the Court-appointed monitor in the Canadian Proceedings, Deloitte & Touche Inc., Attention: Catherine Hristow; Telephone: (416) 601-5999 or 1-866-859-6954; Facsimile: (416) 601-6690; Website: www.deloitte.com/ca/smurfitstonecanada.

EXHIBIT G

**PROOF OF CLAIM AGAINST THE APPLICANTS AND PARTNERSHIPS
LISTED HEREIN**

Applicants:

Smurfit-Stone Container Canada Inc.
3083527 Nova Scotia Company
MBI Limited/Limitée
639647 British Columbia Ltd.
B.C. Shipper Supplies Ltd.
Specialty Containers Inc.
605681 N. B. Inc.
Francobec Company
Stone Container Finance Company of Canada II

Partnerships:

Smurfit-MBI
SLP Finance General Partnership

Please read the enclosed Instruction Letter carefully prior to completing this Proof of Claim.

A. - Particulars of Creditor

1. Full Legal Name of Creditor_____ (the "Creditor") (*Full legal name should be the name of the original Creditor of the Applicant or Partnership, regardless of whether an assignment of a Claim, or a portion thereof, has occurred prior to or following January 26, 2009.*)

2. Full Mailing Address of the Creditor (the original Creditor, not the Assignee):

3. Telephone Number: _____

Facsimile Number: _____

Email Address: _____

Attention (Contact Person): _____

4. Has the Claim been sold or assigned by the Creditor to another party?

Yes: ☐

No: ☐

B. - Particulars of Assignee(s) (If any):

1. Full Legal Name of Assignee(s): _____ (If a portion of the Claim has been assigned, insert full legal name of assignee(s) of Claim. If there is more than one assignee, please attach a separate sheet with the required information.)

2. Full Mailing Address of Assignee(s): _____

3. Telephone Number of Assignee(s): _____

4. Facsimile Number of Assignee(s): _____

5. Email Address of Assignee(s): _____

6. Attention (Contact Person): _____

C. - Proof of Claim:

I, _____ [Insert name of Creditor or Representative of Creditor], of _____ (City, Province or State) do hereby certify:

(a) that I [tick one]

☐ am the Creditor of the Applicant or Partnership; OR

☐ am _____ (state position or title) of
_____ (name of Creditor)

(b) that I have knowledge of all the circumstances connected with the Claim or Subsequent Claim referred to below;

(c) the Creditor asserts its claim against _____ [Insert name of the Applicant or Partnership against whom the Claim or Subsequent Claim is alleged.] (A separate proof of claim must be filed against each Applicant or Partnership against whom a claim is alleged.)

(d) The Applicant or Partnership was and still is indebted to the Creditor as follows;

(i) CLAIM:

U.S. \$_____ [insert U.S.\$ value of Claim]

(ii) SUBSEQUENT CLAIM:

U.S. \$_____ [insert U.S.\$ value of Subsequent Claim] (Claim against the Applicant or Partnership arising as a result of or in connection with the repudiation or termination of any contract, lease or other agreement after January 26, 2009)

(iii) TOTAL CLAIM(S) U.S. \$_____

Note: Claims in a currency other than U.S. dollars are to be converted to U.S. Dollars at the noon spot rate as at January 26, 2009. Canadian Dollar claims are to be converted at the rate of CDN\$1 = U.S.\$0.8193.

D. - Nature of Claim:

(Check and complete appropriate category)

☐ A. UNSECURED CLAIM OF U.S.\$_____. That in respect of this debt, I do not hold any assets of the Applicant or Partnership as security and
(Check appropriate description)

☐ Regarding the amount of U.S.\$_____, I do not claim a right to priority.

☐ Regarding the amount of U.S.\$_____, I claim a right to a priority under section 136 of the *Bankruptcy and Insolvency Act* (Canada) (the "BIA") or would claim such a priority if this Proof of Claim was being filed in accordance with that Act.

(Set out on an attached sheet details to support priority claim.)

☐ B. SECURED CLAIM OF U.S.\$_____. That in respect of this debt, I hold assets of the Applicant or Partnership valued at U.S.\$_____ as security, particulars of which are attached.

(Attach a sheet with full particulars of the security, including the date on which the security was given and the value at which you assess the security, together with a copy of the security documents.)

E. - Particulars of Claim or Subsequent Claim:

Other than as already set out herein, the particulars of the undersigned's total Claim and/or Subsequent Claim are attached.

(Provide all particulars of the claims and supporting documentation, including amount (including interest or other charges), description of transaction(s) or agreement(s) giving rise to the claims, name of any guarantor which has guaranteed the claims, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the Applicant or Partnership to the Creditor and estimated value of such security, particulars of any restructuring claim.)

As a Creditor of an Applicant or Partnership, you may also have filed a "Section 503(b)(9) Claim" in the U.S. Chapter 11 Proceedings pursuant to the U.S. Court Order dated March 10, 2009. "Section 503(b)(9) Claims" are claims for the value of goods received by a debtor within 20 days before the date of commencement of a proceeding, or January 26, 2009 in this case. If you have filed a Section 503(b)(9) Claim in the U.S. Chapter 11 Proceedings, or if you have not filed a Section 503(b)(9) Claim but wish to reserve any potential right that you may have to a Section 503(b)(9) Claim, please indicate the value of the goods you provided that were received by an Applicant or Partnership within 20 days before January 26, 2009: U.S.\$ _____.

F. - Filing of Claim or Subsequent Claim:

Proofs of Claim must be received by the Monitor no later than 4:00 p.m. (Eastern Standard Time) on August 28, 2009.

Proofs of Claim for Claims arising as a result of or in connection with the repudiation or termination of any contract, lease or other agreement by the Applicant or Partnership after January 26, 2009 ("Subsequent Claims") must be received by the Monitor by the later of: (a) the Claims Bar Date, and (b) the date fixed for such purpose by either the United States Bankruptcy Court for the District of Delaware or the Ontario Superior Court of Justice (Commercial List).

With limited exceptions, failure to file your Proof of Claim as directed by the appropriate Bar Date will result in your Claim or Subsequent Claim being barred and you will be prohibited from making or enforcing a Claim or Subsequent Claim against the Applicants and Partnerships.

This Proof of Claim must be delivered by email, facsimile, courier, personal delivery or prepaid mail addressed to the following address:

Deloitte & Touche Inc.

CCAA Monitor of Smurfit-Stone Container Canada Inc. et al.

1 Concorde Gate, Suite 200, North York, ON M3C 4G4

Tel.: 416-601-5999 or 1-866-859-6954

Fax: 416-601-6690

Email: christow@deloitte.ca

Attention: Catherine Hristow, CMA, CIRP

Dated at _____ this _____ day of _____, 2009.

Per: _____ *[Signature]*

EXHIBIT H

**PREUVE DE RÉCLAMATION CONTRE LES DEMANDEURS ET SOCIÉTÉS DE
PERSONNES ÉNUMÉRÉS AUX PRÉSENTES**

Demandeurs :

Emballages Smurfit-Stone Canada Inc.
3083527 Nova Scotia Company
MBI Limited/Limitée
639647 British Columbia Ltd.
B.C. Shipper Supplies Ltd.
Specialty Containers Inc.
605681 N. B. Inc.
Francobec Company
Stone Container Finance Company of Canada II

Sociétés de personnes :

Smurfit-MBI
SLP Finance General Partnership

Veillez lire attentivement la lettre de directives ci-jointe avant de remplir la présente preuve de réclamation.

A. - Renseignements sur le créancier

1. Nom et prénom au complet ou dénomination sociale complète du créancier _____ (le « créancier ») *(Les nom et prénom ou la dénomination sociale doivent être ceux du premier créancier du demandeur ou de la société de personnes, même si la totalité ou une partie de la réclamation a été cédée avant le 26 janvier 2009 ou après cette date.)*

2. Adresse postale complète du créancier (le premier créancier et non le cessionnaire) : _____

3. Numéro de téléphone : _____

Numéro de télécopieur : _____

Adresse électronique : _____

À l'attention de (personne-ressource) : _____

4. Le créancier a-t-il vendu ou cédé la réclamation à un tiers ?

Oui : ☐

Non : ☐

B. – Renseignements sur le ou les cessionnaires (le cas échéant) :

1. Nom et prénom au complet ou dénomination sociale complète du ou des cessionnaires : _____ (Si la réclamation a été cédée en partie, inscrire les nom et prénom ou la dénomination sociale du ou des cessionnaires de la réclamation. S'il y a plus d'un cessionnaire, joindre une feuille distincte contenant les renseignements nécessaires.)
2. Adresse postale complète du ou des cessionnaires : _____
3. Numéro de téléphone du ou des cessionnaires : _____
4. Numéro de télécopieur du ou des cessionnaires : _____
5. Adresse électronique du ou des cessionnaires : _____
6. À l'attention de (personne-ressource) : _____

C. – Preuve de réclamation :

Le soussigné, _____ [insérer le nom du créancier ou du représentant du créancier], de _____ (ville, province ou État) certifie par les présentes ce qui suit :

a) [cocher une seule case]

☐ le soussigné est le créancier d'un demandeur ou d'une société de personnes;

☐ le soussigné est _____ (inscrire le poste ou la fonction) de _____ (nom ou dénomination sociale du créancier)

b) Le soussigné est au courant de toutes les circonstances reliées à la réclamation ou à la réclamation ultérieure mentionnée ci-après;

c) Le créancier fait valoir sa réclamation contre _____ [insérer le nom du demandeur ou de la société de personnes contre lequel vous faites valoir une réclamation ou une réclamation ultérieure.] (Si vous faites valoir une réclamation contre plus

d'un demandeur ou d'une société de personnes, veuillez déposer une preuve de réclamation distincte pour chacun d'eux.)

- d) Le demandeur ou la société de personnes avait et a toujours la dette suivante envers le créancier :

- (i) RÉCLAMATION :

_____ \$ US [inscrire la valeur en dollars américains de la réclamation]

- (ii) RÉCLAMATION ULTÉRIEURE :

_____ \$ US [inscrire la valeur en dollars américains de la réclamation ultérieure] (Réclamation contre le demandeur ou la société de personnes découlant de la répudiation ou de la résiliation d'un contrat, d'un bail ou d'une autre convention, ou relative à une telle répudiation ou résiliation faite après le 26 janvier 2009)

- (iii) RÉCLAMATION TOTALE _____ \$ US

Remarque : Les réclamations en devises autres que le dollar américain doivent être converties en dollars américains au taux au comptant à midi en vigueur le 26 janvier 2009. Les réclamations en dollars canadiens doivent être converties au taux de 1 \$ CA = 0,8193 \$ US.

D. - Nature de la réclamation :

(Cocher et remplir la catégorie pertinente.)

- ☐ A. RÉCLAMATION NON GARANTIE DE _____ \$ US. À l'égard de cette dette, le soussigné ne détient aucun actif du demandeur ou de la société de personnes en garantie et *(cocher la description appropriée)*

☐ en ce qui a trait à la somme de _____ \$ US, le soussigné ne réclame pas de droit prioritaire.

☐ en ce qui a trait à la somme de _____ \$ US, le soussigné réclame un droit prioritaire en vertu de l'article 136 de la *Loi sur la faillite et l'insolvabilité* (Canada) ou réclamerait une telle priorité si la présente preuve de réclamation était déposée conformément à cette loi.

(Présenter sur une feuille distincte les renseignements détaillés à l'appui de la réclamation prioritaire.)

[] B. RÉCLAMATION GARANTIE DE _____ \$ US. En garantie de cette dette, le soussigné détient des actifs du demandeur ou de la société de personnes dont la valeur est de _____ \$ US, dont voici les détails :

(Présenter des renseignements détaillés sur la garantie, y compris la date à laquelle elle a été consentie et la valeur que le soussigné lui attribue, et joindre une copie des documents de garantie.)

E. – Renseignements sur la réclamation ou la réclamation ultérieure :

Outre les renseignements déjà donnés dans les présentes, on trouvera ci-joint des renseignements détaillés sur la réclamation totale ou la réclamation ultérieure totale du soussigné.

(Fournir les renseignements détaillés sur la réclamation et les documents à l'appui, y compris le montant (incluant l'intérêt et les autres frais), la description de la ou des opérations ou de la ou des conventions ayant donné lieu à la réclamation, le nom de tout garant qui a garanti la réclamation, ainsi que le montant des factures, le détail des crédits, des escomptes, etc. réclamés, la description de la garantie, le cas échéant, que le demandeur ou la société de personnes en cause a consentie au créancier et la valeur estimative de la garantie, ainsi que le détail de toute réclamation découlant d'une restructuration.)

À titre de créancier d'un demandeur ou d'une société de personnes, vous avez peut-être aussi déposé une « réclamation visée à l'alinéa 503(b)(9) » dans l'instance américaine intentée en vertu du chapitre 11, conformément à l'ordonnance rendue par le tribunal américain le 10 mars 2009. Une « réclamation visée à l'alinéa 503(b)(9) » est une réclamation de la valeur des biens reçus par un débiteur dans les 20 jours précédant la date d'introduction d'une instance, soit le 26 janvier 2009 dans ce cas-ci. Si vous avez déposé une « réclamation visée à l'alinéa 503(b)(9) » dans l'instance américaine ou si vous ne l'avez pas fait, mais que vous souhaitez tout de même réserver vos droits à l'égard d'une telle réclamation, veuillez indiquer la valeur des biens que vous avez fournis et qui ont été reçus par le demandeur ou la société de personnes dans les 20 jours précédant le 26 janvier 2009 : _____ \$ US.

F. – Dépôt de la réclamation ou de la réclamation ultérieure :

La preuve de réclamation doit parvenir au contrôleur au plus tard à 16 h (heure normale de l'Est) le 28 août 2009.

La preuve d'une réclamation découlant de la répudiation ou de la résiliation d'un contrat, d'un bail ou d'une autre convention par le demandeur ou la société de personnes, ou relative à une telle répudiation ou résiliation faite après le 26 janvier 2009 (une « réclamation ultérieure ») doit parvenir au contrôleur a) d'ici la date limite pour le dépôt des réclamations ou b) d'ici la date fixée à cette fin par le tribunal de faillite des États-Unis pour le district du Delaware ou par la Cour supérieure de justice de l'Ontario (Chambre commerciale), selon la plus tardive de ces deux dates.

Sous réserve de quelques exceptions, l'omission de déposer une preuve de réclamation dûment remplie dans le délai prescrit rend irrecevable la réclamation ou la réclamation ultérieure du soussigné et empêche le soussigné de présenter ou de faire valoir une réclamation ou une réclamation ultérieure contre les demandeurs et les sociétés de personnes.

La présente preuve de réclamation doit être envoyée par courriel, par télécopieur, par messenger, en mains propres ou par courrier affranchi à l'adresse suivante :

Deloitte & Touche Inc.

Contrôleur des Emballages Smurfit-Stone Canada Inc. et al. nommé en vertu de la LACC

1 Concorde Gate, Suite 200, North York (Ontario) M3C 4G4

Tél. : 416 601-5999 ou 1 866-859-6954

Télec. : 416 601-6690

Courriel : christow@deloitte.ca

À l'attention de M^{me} Catherine Hristow, CMA, CIRP

Fait à _____ le _____ 2009.

Par : _____ *[Signature]*

EXHIBIT I

United States Bankruptcy Court for the District of Delaware

Smurfit-Stone Container Corporation Claims Processing

c/o Epiq Bankruptcy Solutions, LLC

FDR Station, P.O. Box 5011

New York, NY 10150-5011

PROOF OF CLAIM

In Re:
Smurfit-Stone Container Corporation et al.
Debtors.

Chapter 11
Case No. 09-10235 (BLS)
Jointly Administered

Name of Debtor Against Which Claim is Held

Case No. of Debtor

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

THIS SPACE IS FOR COURT USE ONLY

Name and address of Creditor : (and name and address where notices should be sent if different from Creditor)

☐ Check this box to indicate that this claim amends a previously filed claim.

Court Claim**Number:** _____

(If known)

Filed on: _____

Telephone number:

Email Address:

Name and address where payment should be sent (if different from above)

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

☐ Check this box if you are the debtor or trustee in this case.

Telephone number:

Email Address:

1. Amount of Claim as of Date Case Filed: \$ _____

If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6.

☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges.

2. Basis for Claim: _____

(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: _____**3a. Debtor may have scheduled account as:** _____

(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other
Describe: _____

Value of Property: \$ _____ Annual Interest Rate _____%

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

\$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____
(See instruction #6 on reverse side.)**7. Credits:** The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date:

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim:

☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. § 507(a)(4).

☐ Contributions to an employee benefit plan – 11 U.S.C. § 507(a)(5).

☐ Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507(a)(7).

☐ Taxes or penalties owed to governmental units – 11 U.S.C. § 507(a)(8).

☐ Other – Specify applicable paragraph of 11 U.S.C. § 507(a)(____).

Amount entitled to priority:

\$ _____

FOR COURT USE ONLY

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number:

Fill in the name of the debtor in the bankruptcy case and the bankruptcy case number. The full list of debtors is provided under the general information section on the Claims Agent's website <http://chapter11.epiqsystems.com/smurfit>.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the trustee or another party in interest files an objection to your claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9):

State the value of any goods received by the debtor within 20 days before the date of commencement of the bankruptcy case (January 26, 2009).

7. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (10).

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

If by first class mail:

Smurfit-Stone Container Corporation Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5011
New York, NY 10150-5011

If by hand delivery or overnight mail:

Smurfit-Stone Container Corporation Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

INFORMATION

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the Claims Agent's system (<http://chapter11.epiqsystems.com/smurfit>) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c.
C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
SMURFIT-STONE CONTAINER CANADA INC., *et al.*

Court File No: CV-09-7966-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

**SIXTH REPORT OF THE MONITOR
DATED SEPTEMBER 22, 2009**

GOODMANS LLP

Barristers & Solicitors
250 Yonge Street, Suite 2400
Toronto, Canada M5B 2M6

Robert J. Chadwick (LSUC#: 35165K)
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