

**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 No. _____

**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.