

**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](http://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](http://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](http://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.