

**Mail Stop 4561**

September 26, 2006

Charles A. Hinrichs  
Senior Vice President and  
Chief Financial Officer  
Smurfit-Stone Container Corporation  
150 North Michigan Avenue  
Chicago, IL 60601

**Re: Smurfit-Stone Container Corporation  
Form 10-K for the Fiscal Year Ended  
December 31, 2005  
Filed March 6, 2006  
Forms 10-Q for the Quarterly Periods Ended  
March 31, 2006 and June 30, 2006  
Forms 8-K Filed January 25, 2006, April 25, 2006  
and July 26, 2006  
File No. 000-23876**

Dear Mr. Hinrichs:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief