

Mail Stop 3561

June 19, 2009

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

**Re: Smurfit-Stone Container Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 17, 2009**  
**File No. 0-23876**

Dear Mr. Hinrichs:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services

David W. Braswell, Esq.  
Fax: (314)612-2229