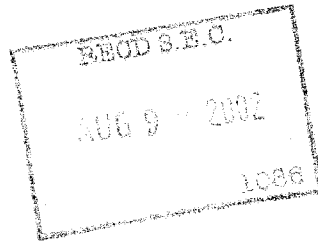




0452

**Paul K. Kaufmann**  
Vice President and Controller

August 9, 2002



Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549

**Re: *Smurfit-Stone Container Corporation***  
***Sworn Statements Pursuant to Section 21(a)(1)***  
***of the Securities Exchange Act of 1934***

Dear Mr. Katz:

Pursuant to the Securities and Exchange Commission's Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, enclosed please find the sworn statements of Patrick J. Moore and Charles A. Hinrichs, the principal executive officer and principal financial officer, respectively, of Smurfit-Stone Container Corporation.

We would appreciate your stamping the enclosed copy of this letter with the date and time of filing and returning it to the undersigned in the enclosed self-addressed, stamped envelope.

Should you have any questions regarding the enclosed sworn statements, please feel free to call me at (314) 746-1242.

Very truly yours,

**SMURFIT-STONE CONTAINER  
CORPORATION**

A handwritten signature in cursive script that reads "Paul K. Kaufmann".

Paul K. Kaufmann

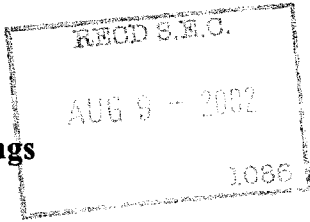
Enclosures

cc: Patrick J. Moore  
Charles A. Hinrichs

RECEIVED  
OFFICE OF THE SECRETARY

AUG 9 - 2002

0452



**Statement Under Oath of Principal Financial Officer  
of Smurfit-Stone Container Corporation  
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Charles A. Hinrichs, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Smurfit-Stone Container Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Audit Committee of Smurfit-Stone Container Corporation.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the year ended December 31, 2001 of Smurfit-Stone Container Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Smurfit-Stone Container Corporation filed with the Securities and Exchange Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Charles A. Hinrichs  
August 9, 2002

Subscribed and sworn to  
before me this 9<sup>th</sup> day of  
August, 2002.

Notary Public

My Commission Expires:

9/1/2005

RECEIVED  
OFFICE OF THE SECRETARY

AUG 9 - 2002

