

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                         |
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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2010</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u> |                                                                                                                                                                                                                                           |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                               | <input type="checkbox"/>                                                                                                                                                                                                                  |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                      | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                         |                                                                     |                                                             |                                                             |  |
| <b>1a</b> Name of plan<br><u>SMURFIT-STONE CONTAINER CORP SAVINGS PLAN</u>                                                                                                                                                          | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>062</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>08/01/1988</u></td> </tr> </table>                        | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>062</u>                                                  | <b>1c</b> Effective date of plan<br><u>08/01/1988</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                            | <u>062</u>                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                             |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>08/01/1988</u>                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2a</b> Plan sponsor's name and address (employer, if for a single-employer plan)<br>(Address should include room or suite no.)<br><br><u>ROCKTENN CP, LLC</u><br><br><br><u>504 THRASHER STREET</u><br><u>NORCROSS, GA 30071</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>36-2041256</u></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number<br/><u>770-448-2193</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>322100</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>36-2041256</u> | <b>2c</b> Sponsor's telephone number<br><u>770-448-2193</u> | <b>2d</b> Business code (see instructions)<br><u>322100</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>36-2041256</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2c</b> Sponsor's telephone number<br><u>770-448-2193</u>                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>322100</u>                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                        |                                                                     |                                                             |                                                             |  |

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/17/2011 | JOHN STAKEL                                                  |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2010)  
v.092307.1

|                                                                                                                                                                               |                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>ROCKTENN ADMINISTRATIVE COMMITTEE<br><br>504 THRASHER STREET<br>NORCROSS, GA 30071 | <b>3b</b> Administrator's EIN<br>62-0342590<br><br><b>3c</b> Administrator's telephone number<br>770-448-2193 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                       |                                   |      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------|
| <b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:<br><br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN |      |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                               | <b>5</b>                          | 8960 |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                |                                   |      |
| <b>a</b> Active participants.....                                                                                                                                                                                     | <b>6a</b>                         | 4720 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                    | <b>6b</b>                         | 34   |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                     | <b>6c</b>                         | 3689 |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                              | <b>6d</b>                         | 8443 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                                                             | <b>6e</b>                         | 64   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                               | <b>6f</b>                         | 8507 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                        | <b>6g</b>                         | 7988 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                                            | <b>6h</b>                         | 405  |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                  | <b>7</b>                          |      |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
 2E

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

- (1) ☒ **R** (Retirement Plan Information)  
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary  
 (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

**b General Schedules**

- (1) ☒ **H** (Financial Information)  
 (2) ☐ **I** (Financial Information – Small Plan)  
 (3) ☐ **A** (Insurance Information)  
 (4) ☒ **C** (Service Provider Information)  
 (5) ☐ **D** (DFE/Participating Plan Information)  
 (6) ☒ **G** (Financial Transaction Schedules)

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                       |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | 2010                                    |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | This Form is Open to Public Inspection. |

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

|                                                                                                          |                                                                                    |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| <div>A</div> <div>Name of plan</div> <div>SMURFIT-STONE CONTAINER CORP SAVINGS PLAN</div>                | <div>B</div> <div>Three-digit plan number (PN)</div> <div>▶</div> <div>062</div>   |
|                                                                                                          |                                                                                    |
| <div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>ROCKTENN CP, LLC</div> | <div>D</div> <div>Employer Identification Number (EIN)</div> <div>36-2041256</div> |

Part I

Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1

Information on Persons Receiving Only Eligible Indirect Compensation

a

Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....

☐ Yes

☒ No

b

If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b)

Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b)

Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

(b)

Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b)

Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

T. ROWE PRICE

52-1714114

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 15                            | NA                                                                                                       | 16850                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**(a)** Enter name and EIN or address (see instructions)

MORNINGSTAR

36-3297908

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 16                            | NA                                                                                                       | 39765                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**(a)** Enter name and EIN or address (see instructions)

ROGERS CASEY

03-0393028

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 27                            | NA                                                                                                       | 47993                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**(a)** Enter name and EIN or address (see instructions)

| <b>(b)</b><br>Service<br>Code(s) | <b>(c)</b><br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | <b>(d)</b><br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | <b>(e)</b><br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | <b>(f)</b><br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | <b>(g)</b><br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | <b>(h)</b><br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
|                                  |                                                                                                                      |                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                          |                                                                                                                                                                                                          | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                        |

**(a)** Enter name and EIN or address (see instructions)

| <b>(b)</b><br>Service<br>Code(s) | <b>(c)</b><br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | <b>(d)</b><br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | <b>(e)</b><br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | <b>(f)</b><br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | <b>(g)</b><br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | <b>(h)</b><br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
|                                  |                                                                                                                      |                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                          |                                                                                                                                                                                                          | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                        |

**(a)** Enter name and EIN or address (see instructions)

| <b>(b)</b><br>Service<br>Code(s) | <b>(c)</b><br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | <b>(d)</b><br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | <b>(e)</b><br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | <b>(f)</b><br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | <b>(g)</b><br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | <b>(h)</b><br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
|                                  |                                                                                                                      |                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                          |                                                                                                                                                                                                          | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                        |

**Part I Service Provider Information (continued)**

**3** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|---------------------------------------------------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------|
|                                                                                 |                                      |                                                                                            |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|                                                                                 |                                      |                                                                                            |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|                                                                                 |                                      |                                                                                            |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|                                                                                 |                                      |                                                                                            |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|                                                                                 |                                      |                                                                                            |
| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> Describe the information that the service provider failed or refused to provide |
|                                                                                 |                                      |                                                                                            |

**Part III** **Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN;       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN;       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                            |                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE G<br/>(Form 5500)<br/><br/>Department of Treasury<br/>Internal Revenue Service<br/><br/><br/>Department of Labor<br/>Employee Benefits Security Administration</div> | <div>Financial Transaction Schedules</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection.</div> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|

|                                                                                            |  |                                                       |
|--------------------------------------------------------------------------------------------|--|-------------------------------------------------------|
| For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010 |  |                                                       |
| A Name of plan:<br>SMURFIT-STONE CONTAINER CORP SAVINGS PLAN                               |  | B Three-digit plan number (PN) ► 062                  |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>ROCKTENN CP, LLC                 |  | D Employer Identification Number (EIN):<br>36-2041256 |

|        |                                                                                                                                                                                                                                                                                                                                                                      |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I | <b>Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible</b><br>Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions. |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| (a)                      | (b) Identity and address of obligor | (c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
|--------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> |                                     |                                                                                                                                                                                                                      |

|                             | Amount received during reporting year |              |                                   | Amount overdue |              |
|-----------------------------|---------------------------------------|--------------|-----------------------------------|----------------|--------------|
| (d) Original amount of loan | (e) Principal                         | (f) Interest | (g) Unpaid balance at end of year | (h) Principal  | (i) Interest |
|                             |                                       |              |                                   |                |              |

| (a)                      | (b) Identity and address of obligor | (c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
|--------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> |                                     |                                                                                                                                                                                                                      |

|                             | Amount received during reporting year |              |                                   | Amount overdue |              |
|-----------------------------|---------------------------------------|--------------|-----------------------------------|----------------|--------------|
| (d) Original amount of loan | (e) Principal                         | (f) Interest | (g) Unpaid balance at end of year | (h) Principal  | (i) Interest |
|                             |                                       |              |                                   |                |              |

| (a)                      | (b) Identity and address of obligor | (c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
|--------------------------|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> |                                     |                                                                                                                                                                                                                      |

|                             | Amount received during reporting year |              |                                   | Amount overdue |              |
|-----------------------------|---------------------------------------|--------------|-----------------------------------|----------------|--------------|
| (d) Original amount of loan | (e) Principal                         | (f) Interest | (g) Unpaid balance at end of year | (h) Principal  | (i) Interest |
|                             |                                       |              |                                   |                |              |

|                          |                                            |                                                                                                                                                                                                                             |
|--------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(a)</b>               | <b>(b)</b> Identity and address of obligor | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
| <input type="checkbox"/> |                                            |                                                                                                                                                                                                                             |

|                                    | Amount received during reporting year |                     |                                          | Amount overdue       |                     |
|------------------------------------|---------------------------------------|---------------------|------------------------------------------|----------------------|---------------------|
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                  | <b>(f)</b> Interest | <b>(g)</b> Unpaid balance at end of year | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |                                       |                     |                                          |                      |                     |

|                          |                                            |                                                                                                                                                                                                                             |
|--------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(a)</b>               | <b>(b)</b> Identity and address of obligor | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
| <input type="checkbox"/> |                                            |                                                                                                                                                                                                                             |

|                                    | Amount received during reporting year |                     |                                          | Amount overdue       |                     |
|------------------------------------|---------------------------------------|---------------------|------------------------------------------|----------------------|---------------------|
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                  | <b>(f)</b> Interest | <b>(g)</b> Unpaid balance at end of year | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |                                       |                     |                                          |                      |                     |

|                          |                                            |                                                                                                                                                                                                                             |
|--------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(a)</b>               | <b>(b)</b> Identity and address of obligor | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
| <input type="checkbox"/> |                                            |                                                                                                                                                                                                                             |

|                                    | Amount received during reporting year |                     |                                          | Amount overdue       |                     |
|------------------------------------|---------------------------------------|---------------------|------------------------------------------|----------------------|---------------------|
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                  | <b>(f)</b> Interest | <b>(g)</b> Unpaid balance at end of year | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |                                       |                     |                                          |                      |                     |

|                          |                                            |                                                                                                                                                                                                                             |
|--------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(a)</b>               | <b>(b)</b> Identity and address of obligor | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
| <input type="checkbox"/> |                                            |                                                                                                                                                                                                                             |

|                                    | Amount received during reporting year |                     |                                          | Amount overdue       |                     |
|------------------------------------|---------------------------------------|---------------------|------------------------------------------|----------------------|---------------------|
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                  | <b>(f)</b> Interest | <b>(g)</b> Unpaid balance at end of year | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |                                       |                     |                                          |                      |                     |

|                          |                                            |                                                                                                                                                                                                                             |
|--------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(a)</b>               | <b>(b)</b> Identity and address of obligor | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
| <input type="checkbox"/> |                                            |                                                                                                                                                                                                                             |

|                                    | Amount received during reporting year |                     |                                          | Amount overdue       |                     |
|------------------------------------|---------------------------------------|---------------------|------------------------------------------|----------------------|---------------------|
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                  | <b>(f)</b> Interest | <b>(g)</b> Unpaid balance at end of year | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |                                       |                     |                                          |                      |                     |

**Part II Schedule of Leases in Default or Classified as Uncollectible**

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
|--------------------------|------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|
| <input type="checkbox"/> |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                       | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |
|                          |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |

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| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
|--------------------------|------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|
| <input type="checkbox"/> |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                       | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |
|                          |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |

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| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
|--------------------------|------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|
| <input type="checkbox"/> |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                       | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |
|                          |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |

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| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
|--------------------------|------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|
| <input type="checkbox"/> |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                       | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |
|                          |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |

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| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
|--------------------------|------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|
| <input type="checkbox"/> |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                       | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |
|                          |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |

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| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
|--------------------------|------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|
| <input type="checkbox"/> |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                       | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |
|                          |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |

---

| (a)                      | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
|--------------------------|------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|
| <input type="checkbox"/> |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |
| (e) Original cost        | (f) Current value at time of lease | (g) Gross rental receipts during the plan year                                       | (h) Expenses paid during the plan year                                                                                                                                                 | (i) Net receipts | (j) Amount in arrears |
|                          |                                    |                                                                                      |                                                                                                                                                                                        |                  |                       |

**Part III Nonexempt Transactions**

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

| (a) Identity of party involved | (b) Relationship to plan, employer, or other party-in-interest | (c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value | (d) Purchase price |
|--------------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------|
|                                |                                                                |                                                                                                             |                    |

| (e) Selling price | (f) Lease rental | (g) Transaction expenses | (h) Cost of asset | (i) Current value of asset | (j) Net gain (or loss) on each transaction |
|-------------------|------------------|--------------------------|-------------------|----------------------------|--------------------------------------------|
|                   |                  |                          |                   |                            |                                            |

| (a) Identity of party involved | (b) Relationship to plan, employer, or other party-in-interest | (c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value | (d) Purchase price |
|--------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------|
|                                |                                                                |                                                                                                              |                    |

| (e) Selling price | (f) Lease rental | (g) Transaction expenses | (h) Cost of asset | (i) Current value of asset | (j) Net gain (or loss) on each transaction |
|-------------------|------------------|--------------------------|-------------------|----------------------------|--------------------------------------------|
|                   |                  |                          |                   |                            |                                            |

| (a) Identity of party involved | (b) Relationship to plan, employer, or other party-in-interest | (c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value | (d) Purchase price |
|--------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------|
|                                |                                                                |                                                                                                              |                    |

| (e) Selling price | (f) Lease rental | (g) Transaction expenses | (h) Cost of asset | (i) Current value of asset | (j) Net gain (or loss) on each transaction |
|-------------------|------------------|--------------------------|-------------------|----------------------------|--------------------------------------------|
|                   |                  |                          |                   |                            |                                            |

| (a) Identity of party involved | (b) Relationship to plan, employer, or other party-in-interest | (c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value | (d) Purchase price |
|--------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------|
|                                |                                                                |                                                                                                              |                    |

| (e) Selling price | (f) Lease rental | (g) Transaction expenses | (h) Cost of asset | (i) Current value of asset | (j) Net gain (or loss) on each transaction |
|-------------------|------------------|--------------------------|-------------------|----------------------------|--------------------------------------------|
|                   |                  |                          |                   |                            |                                            |

| (a) Identity of party involved | (b) Relationship to plan, employer, or other party-in-interest | (c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value | (d) Purchase price |
|--------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------|
|                                |                                                                |                                                                                                              |                    |

| (e) Selling price | (f) Lease rental | (g) Transaction expenses | (h) Cost of asset | (i) Current value of asset | (j) Net gain (or loss) on each transaction |
|-------------------|------------------|--------------------------|-------------------|----------------------------|--------------------------------------------|
|                   |                  |                          |                   |                            |                                            |

| (a) Identity of party involved | (b) Relationship to plan, employer, or other party-in-interest | (c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value | (d) Purchase price |
|--------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------|
|                                |                                                                |                                                                                                              |                    |

| (e) Selling price | (f) Lease rental | (g) Transaction expenses | (h) Cost of asset | (i) Current value of asset | (j) Net gain (or loss) on each transaction |
|-------------------|------------------|--------------------------|-------------------|----------------------------|--------------------------------------------|
|                   |                  |                          |                   |                            |                                            |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>2010</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                                                        |            |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------|
| For calendar plan year 2010 or fiscal plan year beginning <b>01/01/2010</b> and ending <b>12/31/2010</b> |                                                                        |            |
| <b>A</b> Name of plan<br><b>SMURFIT-STONE CONTAINER CORP SAVINGS PLAN</b>                                | <b>B</b> Three-digit plan number (PN) ►                                | <b>062</b> |
|                                                                                                          |                                                                        |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>ROCKTENN CP, LLC</b>                 | <b>D</b> Employer Identification Number (EIN)<br><br><b>36-2041256</b> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets                                                                                            |                 | (a) Beginning of Year | (b) End of Year |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       | 19985                 |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    | 4616596               | 4258619         |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    | 747534                | 673823          |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities.....                                                        | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    | 5424071               | 5697605         |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   |                       |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   | 532288581             | 572058340       |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 543096767             | 582688387       |

**Liabilities**

|                                                                           |           |       |       |
|---------------------------------------------------------------------------|-----------|-------|-------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> | 75825 | 63386 |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |       |       |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |       |       |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |       |       |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 75825 | 63386 |

**Net Assets**

|                                                           |           |           |           |
|-----------------------------------------------------------|-----------|-----------|-----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 543020942 | 582625001 |
|-----------------------------------------------------------|-----------|-----------|-----------|

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

**Income****a Contributions:**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 19344051   |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 26956035   |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 46300086  |

**b Earnings on investments:****(1) Interest:**

|                                                                                                      |                 |  |   |
|------------------------------------------------------------------------------------------------------|-----------------|--|---|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> |  |   |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> |  |   |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> |  |   |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |  |   |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> |  |   |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> |  |   |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |  | 0 |

|                                                                                           |                 |          |          |
|-------------------------------------------------------------------------------------------|-----------------|----------|----------|
| (2) Dividends: <b>(A)</b> Preferred stock .....                                           | <b>2b(2)(A)</b> |          |          |
| <b>(B)</b> Common stock .....                                                             | <b>2b(2)(B)</b> | 13498431 |          |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                 | <b>2b(2)(C)</b> |          |          |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> ..... | <b>2b(2)(D)</b> |          | 13498431 |

|                 |              |  |  |
|-----------------|--------------|--|--|
| (3) Rents ..... | <b>2b(3)</b> |  |  |
|-----------------|--------------|--|--|

|                                                                                           |                 |  |   |
|-------------------------------------------------------------------------------------------|-----------------|--|---|
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                | <b>2b(4)(A)</b> |  |   |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                             | <b>2b(4)(B)</b> |  |   |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |  | 0 |

|                                                                                                   |                 | (a) Amount | (b) Total |
|---------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....              | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                                   | <b>2b(5)(B)</b> | 52299476   |           |
| (C) Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            | 52299476  |
| (6) Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            |           |
| (10) Net investment gain (loss) from registered investment<br>companies (e.g., mutual funds)..... | <b>2b(10)</b>   |            |           |
| <b>c</b> Other income.....                                                                        | <b>2c</b>       |            |           |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....           | <b>2d</b>       |            | 112097993 |

**Expenses**

|                                                                                            |              |          |          |
|--------------------------------------------------------------------------------------------|--------------|----------|----------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |          |          |
| (1) Directly to participants or beneficiaries, including direct rollovers .....            | <b>2e(1)</b> | 72508424 |          |
| (2) To insurance carriers for the provision of benefits .....                              | <b>2e(2)</b> |          |          |
| (3) Other .....                                                                            | <b>2e(3)</b> |          |          |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                | <b>2e(4)</b> |          | 72508424 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |          |          |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |          |          |
| <b>h</b> Interest expense.....                                                             | <b>2h</b>    |          |          |
| <b>i</b> Administrative expenses: (1) Professional fees .....                              | <b>2i(1)</b> | 104608   |          |
| (2) Contract administrator fees .....                                                      | <b>2i(2)</b> |          |          |
| (3) Investment advisory and management fees .....                                          | <b>2i(3)</b> |          |          |
| (4) Other .....                                                                            | <b>2i(4)</b> |          |          |
| (5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....         | <b>2i(5)</b> |          | 104608   |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |          | 72613032 |

**Net Income and Reconciliation**

|                                                                               |              |  |          |
|-------------------------------------------------------------------------------|--------------|--|----------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 39484961 |
| <b>l</b> Transfers of assets:                                                 |              |  |          |
| (1) To this plan.....                                                         | <b>2l(1)</b> |  | 119098   |
| (2) From this plan .....                                                      | <b>2l(2)</b> |  |          |

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: ERNST YOUNG

(2) EIN: 34-6565596

**d** The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

|                                                                                                                                                                                                                                                                                                                 | Yes | No | Amount   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|----------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....                 |     | X  |          |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)..... |     | X  |          |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                                                                                                            |     | X  |          |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....                                                                                                                  |     | X  |          |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                                                                                                         | X   |    | 10000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                         |     | X  |          |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                                      |     | X  |          |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                            |     | X  |          |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                                                                                                   | X   |    |          |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....                                                                                    |     | X  |          |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                                                                                                              |     | X  |          |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                              |     | X  |          |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                                                                                                     |     |    |          |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                                                                                                        |     |    |          |

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  
If yes, enter the amount of any plan assets that reverted to the employer this year ..... ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

**5b(1)** Name of plan(s)

**5b(2)** EIN(s)

**5b(3)** PN(s)

| 5b(1) Name of plan(s) | 5b(2) EIN(s) | 5b(3) PN(s) |
|-----------------------|--------------|-------------|
|                       |              |             |
|                       |              |             |
|                       |              |             |
|                       |              |             |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2010</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

|                                                                                          |                                                                    |
|------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>SMURFIT-STONE CONTAINER CORP SAVINGS PLAN</u>                | <b>B</b> Three-digit plan number (PN) ▶<br><u>062</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ROCKTENN CP, LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>36-2041256</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

All references to distributions relate only to payments of benefits during the plan year.

|                                                                                                                                                                                                                                                                                                                                       |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                                                                                 | <b>1</b> |
| <b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): _____<br><br><b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b> |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                                                                                       | <b>3</b> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                                        |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                                        |                              |
| <b>5</b> If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                                        |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year .....                                                                                                                                                                                                                                                                                               | <b>6a</b>                    |                                        |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                                | <b>6b</b>                    |                                        |                              |
| <b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....                                                                                                                                                                                                                           | <b>6c</b>                    |                                        |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                                        |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |
| <b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                                |                                   |                                   |                               |                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</b> If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2010  
v.092308.1

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month  Day  Year

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month  Day  Year

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month  Day  Year

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month  Day  Year

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month  Day  Year

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month  Day  Year

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</b> If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers ..... | <b>16b</b> |  |

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. .... ☐

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ..... ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

**a** Enter the percentage of plan assets held as:  
 Stock: \_\_\_\_\_% Investment-Grade Debt: \_\_\_\_\_% High-Yield Debt: \_\_\_\_\_% Real Estate: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the combined investment-grade and high-yield debt:  
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate item 19(b)?  
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): \_\_\_\_\_



FINANCIAL STATEMENTS AND  
SUPPLEMENTAL SCHEDULE

Smurfit-Stone Container Corporation Savings Plan  
Years Ended December 31, 2010 and 2009  
With Report of Independent Auditors

Ernst & Young LLP



Smurfit-Stone Container Corporation Savings Plan

Financial Statements and Supplemental Schedule

Years Ended December 31, 2010 and 2009

**Contents**

|                                                                 |    |
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| Statements of Changes in Net Assets Available for Benefits..... | 3  |
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## Report of Independent Auditors

The Administrative Committee  
Smurfit-Stone Container Corporation Retirement Plans

We were engaged to audit the accompanying statements of net assets available for benefits of the Smurfit-Stone Container Corporation Savings Plan as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended, and the supplemental schedule of assets (held at end of year) as of December 31, 2010. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 3, which was certified by T. Rowe Price, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the investment information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended.

*Ernst & Young LLP*

October 13, 2011

## Smurfit-Stone Container Corporation Savings Plan

### Statements of Net Assets Available for Benefits

|                                                                                                   | <b>December 31</b>          |                             |
|---------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
|                                                                                                   | <b>2010</b>                 | <b>2009</b>                 |
| <b>Assets</b>                                                                                     |                             |                             |
| Cash                                                                                              | \$ —                        | \$ 19,985                   |
| Investments, at fair value                                                                        | <b>572,058,340</b>          | 532,288,581                 |
| Notes receivable from participants                                                                | <b>5,697,605</b>            | 5,424,071                   |
| Employee contribution receivable                                                                  | <b>673,823</b>              | 747,534                     |
| Employer contribution receivable                                                                  | <b>4,258,619</b>            | 4,616,596                   |
| Net assets, at fair value                                                                         | <b>582,688,387</b>          | 543,096,767                 |
| Adjustment from fair value to contract value for<br>fully benefit-responsive investment contracts | <b>(4,461,176)</b>          | (3,526,912)                 |
| Net assets available for benefits                                                                 | <b><u>\$578,227,211</u></b> | <b><u>\$539,569,855</u></b> |

*See accompanying notes.*

## Smurfit-Stone Container Corporation Savings Plan

### Statements of Changes in Net Assets Available for Benefits

|                                                             | <b>Year Ended December 31</b> |                       |
|-------------------------------------------------------------|-------------------------------|-----------------------|
|                                                             | <b>2010</b>                   | <b>2009</b>           |
| <b>Additions</b>                                            |                               |                       |
| Interest and dividends                                      | \$ 13,256,065                 | \$ 11,176,518         |
| Interest on notes receivable from participants              | 242,366                       | 296,137               |
| Net transfers of participant accounts from affiliated plans | 119,098                       | 162,035               |
| Contributions:                                              |                               |                       |
| Employee                                                    | 26,956,035                    | 26,618,645            |
| Employer                                                    | 19,344,051                    | 21,481,159            |
| Total additions                                             | 59,917,615                    | 59,734,494            |
| <b>Deductions</b>                                           |                               |                       |
| Withdrawals by participants                                 | (72,520,863)                  | (71,468,217)          |
| Administrative expenses                                     | (104,608)                     | (68,669)              |
| Total deductions                                            | (72,625,471)                  | (71,536,886)          |
| Net realized and unrealized appreciation<br>of investments  | 51,365,212                    | 72,901,006            |
| Net increase                                                | 38,657,356                    | 61,098,614            |
| Net assets available for benefits:                          |                               |                       |
| Beginning of year                                           | 539,569,855                   | 478,471,241           |
| End of year                                                 | <u>\$ 578,227,211</u>         | <u>\$ 539,569,855</u> |

*See accompanying notes.*

# Smurfit-Stone Container Corporation Savings Plan

## Notes to Financial Statements

December 31, 2010

### 1. Description of the Plan

The following description of the Smurfit-Stone Container Corporation Savings Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

#### General

The Plan is a defined contribution plan covering employees of Smurfit-Stone Container Enterprises, Inc. (the Company) and its adopting subsidiaries and affiliates except for (1) those employees covered by a collective bargaining agreement that provides for separate retirement benefits, (2) nonresident aliens, and (3) substantially all hourly employees. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

On December 18, 2008, the Administrative Committee of the Smurfit-Stone Container Corporation Retirement Plans (the Committee) engaged a third party to evaluate whether the Smurfit-Stone Container Corporation Stock Fund (the SSCC Stock Fund), one of the investment options in the Plan, should be liquidated. In connection with the engagement, the Committee determined that it was appropriate to have the third party exercise the Committee's fiduciary responsibilities with respect to the continued offering of the SSCC Stock Fund and with respect to the continued holding of Smurfit-Stone Container Corporation Common Stock (SSCC Common Stock) in the SSCC Stock Fund. Effective as of December 31, 2008, the Plan was amended to appoint the third party as named fiduciary and investment manager, giving the third party the authority to determine the disposition of the SSCC Common Stock held by the SSCC Stock Fund. As of February 23, 2010, the third party sold 100% of the SSCC Common Stock held by the SSCC Stock Fund as of December 31, 2009. The proceeds from the sale of SSCC Common Stock were reinvested in the T. Rowe Price Stable Value Fund.

On January 26, 2009, Smurfit-Stone Container Corporation (SSCC) and its U.S. and Canadian subsidiaries filed a voluntary petition for relief under Chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court in Wilmington, Delaware. On the same day, the Company's Canadian subsidiaries also filed to reorganize under the Companies' Creditors Arrangement Act (CCAA) in the Ontario Superior Court of Justice in Canada. Effective as of the opening of business on February 4, 2009, the Company's common stock was delisted from the NASDAQ Global Select Market, and the trading was suspended. The Company's common stock was quoted on the Pink Sheets Electronic Quotation Service under the ticker symbol SSCCQ.PK. SSCC emerged from its Chapter 11 and CCAA bankruptcy proceedings on June 30, 2010. Upon emergence, SSCC merged with and into its wholly owned subsidiary, Smurfit-Stone Container Enterprises, Inc. (SSCE). SSCE changed its name to Smurfit-Stone Container Corporation.

# Smurfit-Stone Container Corporation Savings Plan

## Notes to Financial Statements (continued)

### **1. Description of the Plan (continued)**

#### **Contributions**

Each year, participants may make elective contributions on a pretax basis or, effective April 1, 2008, on an after-tax Roth basis, from 1% to 40% of eligible compensation as defined by the Plan. Participants may also contribute up to 20% on an after-tax basis. The combined limit of all contributions is 60% of compensation. The Company makes matching contributions up to the lesser of 100% of the first 6% of elective contributions deferred by a participant or legal contribution limit. The investment of the Company's matching contributions is participant-directed. All contributions are subject to applicable limitations. The Plan has an auto-enrollment feature, which provides for positive enrollment of new employees who do not opt out of this feature within their first 45 days of eligibility. The default contribution percentage is 3% on a pretax basis, and the default investment is the T. Rowe Price Retirement Fund.

Effective January 1, 2009, the Company contributes a nonelective Company contribution in an amount equal to 1% of each eligible employee's eligible compensation.

#### **Participant Accounts**

Each participant's account is credited with the participant's contribution, allocations of the Company's contribution, and plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### **Forfeitures**

Forfeitures of non-vested amounts are used to offset employer contributions. At December 31, 2010, the Plan held approximately \$794,453 in forfeitures, which will be used to offset future employer contributions, compared to \$685,182 at December 31, 2009. During 2010, \$507,360 of forfeitures was used to reduce employer contributions, compared to \$13,253 during 2009.

# Smurfit-Stone Container Corporation Savings Plan

## Notes to Financial Statements (continued)

### 1. Description of the Plan (continued)

#### **Vesting**

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching contribution and nonelective contribution portion plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after five years of service, vesting in 20% increments after each year of service.

#### **Investment Options**

Upon enrollment in the Plan, the participant may direct contributions into various trustee mutual funds or common trust funds. All contributions are participant-directed. Certain employees have a portion of their investments held in the Exxon Mobil Corporation Common Stock Fund. Contributions are no longer permitted into this fund.

#### **Participant Loans**

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance, excluding the Company's matching contributions. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant loan fund. Loan terms range from one year to five years or up to fifteen years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest equal to the prime lending rate. Principal and interest are paid ratably through monthly payroll deductions.

#### **Distributions**

The vested balance in a participant's account is distributable upon termination of the participant's employment for any reason, including death, retirement, permanent disability, resignation, or dismissal. The distribution will be made in the form of either a lump-sum payment or installment payments. Participant balances in the Exxon Mobil Corporation Common Stock Fund are distributable in shares of common stock or cash, at the participant's election. All other distributions are in cash. Participants who have attained the age of 70 1/2 receive distributions in accordance with the Internal Revenue Service (IRS) minimum required distribution rules.

# Smurfit-Stone Container Corporation Savings Plan

## Notes to Financial Statements (continued)

### **1. Description of the Plan (continued)**

#### **Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported on the statements of net assets available for benefits.

### **2. Summary of Significant Accounting Policies**

#### **Basis of Accounting**

The financial statements of the Plan are reported on the accrual basis of accounting.

#### **Administrative Expenses**

Legal expenses are generally paid by the Company, and other administrative expenses may be paid by the Plan.

#### **Notes Receivable From Participants**

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2010 or 2009. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

#### **Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

## Smurfit-Stone Container Corporation Savings Plan

### Notes to Financial Statements (continued)

#### **2. Summary of Significant Accounting Policies (continued)**

##### **Withdrawals**

Withdrawals are recorded when paid.

##### **Investment Valuation and Income Recognition**

Investments held by the Plan are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e., an exit price). See Note 4 for the discussion and disclosures related to fair value measurements.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a common collective trust (T. Rowe Price Stable Value Fund). The statements of net assets available for benefits present the fair value of the investment in the common collective trust as well as the adjustment from fair value to contract value for fully benefit-responsive investment contracts. The fair value of the Plan's interest in the T. Rowe Price Stable Value Fund is based on information reported by the issuer of the common collective trust at year-end. The contract value of the T. Rowe Price Stable Value Fund represents contributions plus earnings, less participant withdrawals and administrative expenses.

Dividend income is accrued on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported on the average cost method.

##### **Reclassifications**

Certain prior period amounts have been reclassified to conform to the current year presentation. The reclassifications had no effect on total net assets available for benefits.

# Smurfit-Stone Container Corporation Savings Plan

## Notes to Financial Statements (continued)

### 2. Summary of Significant Accounting Policies (continued)

#### New Accounting Pronouncements

In January 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2010-06, *Improving Disclosures about Fair Value Measurements*. ASU 2010-06 amended Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, to clarify certain existing fair value disclosures and to require a number of additional disclosures. The guidance in ASU 2010-06 clarified that disclosures should be presented separately for each class of assets and liabilities measured at fair value and provided guidance on how to determine the appropriate classes of assets and liabilities to be presented. ASU 2010-06 also clarified the requirement for entities to disclose information about both the valuation techniques and inputs used in estimating Level 2 and Level 3 fair value measurements. In addition, ASU 2010-06 introduced new requirements to disclose the amounts (on a gross basis) and reasons for any significant transfers between Levels 1, 2, and 3 of the fair value hierarchy and present information regarding the purchases, sales, issuances, and settlements of Level 3 assets and liabilities on a gross basis. With the exception of the requirement to present changes in Level 3 measurements on a gross basis, which is delayed until 2011, the guidance in ASU 2010-06 becomes effective for reporting periods beginning after December 15, 2009. Since ASU 2010-06 only affects fair value measurement disclosures, adoption of ASU 2010-06 did not affect the Plan's net assets available for benefits or its changes in net assets available for benefits.

In September 2010, the FASB issued ASU 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans*. ASU 2010-25 requires participant loans to be measured at their unpaid principal balance plus any accrued but unpaid interest and classified as notes receivable from participants. Previously, loans were measured at fair value and classified as investments. ASU 2010-25 is effective for fiscal years ending after December 15, 2010, and is required to be applied retrospectively. Adoption of ASU 2010-25 did not change the value of participant loans from the amount previously reported as of December 31, 2009. Participant loans have been reclassified to notes receivable from participants as of December 31, 2009.

# Smurfit-Stone Container Corporation Savings Plan

## Notes to Financial Statements (continued)

### 2. Summary of Significant Accounting Policies (continued)

In May 2011, the FASB issued ASU 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP to IFRSs*. ASU 2011-04 amended ASC 820 to converge the fair value measurement guidance in U.S. generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurements requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures (although certain of these new disclosures will not be required for nonpublic entities). The amendments are to be applied prospectively and are effective for annual periods beginning December 15, 2011. Plan management is currently evaluating the effect that the provisions of ASU 2011-04 will have on the Plan's financial statements.

### 3. Investments

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held, notes receivable from participants, and the adjustment from fair value to contract value for fully benefit-responsive investment contracts at December 31, 2010 and 2009, and net appreciation/depreciation in fair value of investments, interest and dividends, and interest income from notes receivable from participants for the years ended December 31, 2010 and 2009, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by T. Rowe Price, the trustee of the Plan.

The fair values of individual investments that represent 5% or more of the Plan's net assets are as follows:

|                                                                                                             | December 31   |               |
|-------------------------------------------------------------------------------------------------------------|---------------|---------------|
|                                                                                                             | 2010          | 2009          |
| Exxon Mobil Corporation Common Stock Fund (457,658 and 528,946 shares of common stock, respectively)        | \$ 33,463,958 | \$ 36,068,858 |
| T. Rowe Price Equity Income Fund (2,867,236 and 3,161,102 shares of mutual fund, respectively)              | 67,924,822    | 66,351,534    |
| T. Rowe Price Personal Strategy Balanced Fund (2,359,156 and 2,611,168 shares of mutual fund, respectively) | 44,894,749    | 44,729,302    |
| T. Rowe Price Stable Value Fund (118,965,957 and 113,246,487 units of common trust fund, respectively)      | 123,427,133   | 116,773,399   |
| T. Rowe Price Blue Chip Growth Fund (1,183,598 and 1,324,792 shares of mutual fund, respectively)           | 45,130,596    | 43,413,448    |
| Fidelity Contrafund (581,022 and 618,776 shares of mutual fund, respectively)                               | 39,352,651    | 36,062,303    |

## Smurfit-Stone Container Corporation Savings Plan

### Notes to Financial Statements (continued)

#### 3. Investments (continued)

During 2010 and 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

|                   | <b>Year Ended December 31</b> |                      |
|-------------------|-------------------------------|----------------------|
|                   | <b>2010</b>                   | <b>2009</b>          |
| Mutual funds      | \$ 47,880,142                 | \$ 78,320,406        |
| Common stock      | 1,899,170                     | (7,843,800)          |
| Common trust fund | 1,585,900                     | 2,424,400            |
|                   | <u>\$ 51,365,212</u>          | <u>\$ 72,901,006</u> |

#### 4. Fair Value Measurements

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (i.e., an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs when measuring fair value.

The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 – Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access at the measurement date.
- Level 2 – Inputs are quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.
- Level 3 – Valuations are observed from unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following tables set forth by level within the fair value hierarchy the Plan's investment assets and investment liabilities at fair value. As required by ASC 820, assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

## Smurfit-Stone Container Corporation Savings Plan

### Notes to Financial Statements (continued)

#### 4. Fair Value Measurements (continued)

The Plan's investments in mutual funds and common stock are stated at fair value based on quoted market prices at year-end. The fair value of the Plan's interest in common trust funds is based on the net asset value reported by the issuer of the common/collective trust at year-end.

#### Fair Value on a Recurring Basis

Investments measured at fair value on a recurring basis are categorized in the tables below based upon the level of input to the valuations.

|                                                    | December 31, 2010     |                       |             |                       |
|----------------------------------------------------|-----------------------|-----------------------|-------------|-----------------------|
|                                                    | Level 1               | Level 2               | Level 3     | Total                 |
| Common stocks                                      | \$ 33,463,958         | \$ —                  | \$ —        | \$ 33,463,958         |
| Life cycle funds <sup>(a)</sup>                    | 29,834,681            | —                     | —           | 29,834,681            |
| Stable value fund <sup>(b)</sup>                   | —                     | 123,427,133           | —           | 123,427,133           |
| Common trust fund –<br>fixed income <sup>(c)</sup> | —                     | 11,805,199            | —           | 11,805,199            |
| Mutual funds:                                      |                       |                       |             |                       |
| Domestic equity                                    | 307,044,280           | —                     | —           | 307,044,280           |
| International equity                               | 25,251,581            | —                     | —           | 25,251,581            |
| Bond funds                                         | 41,231,508            | —                     | —           | 41,231,508            |
|                                                    | <u>\$ 436,826,008</u> | <u>\$ 135,232,332</u> | <u>\$ —</u> | <u>\$ 572,058,340</u> |

## Smurfit-Stone Container Corporation Savings Plan

### Notes to Financial Statements (continued)

#### 4. Fair Value Measurements (continued)

|                                                 | December 31, 2009     |                       |             |                       |
|-------------------------------------------------|-----------------------|-----------------------|-------------|-----------------------|
|                                                 | Level 1               | Level 2               | Level 3     | Total                 |
| Common stocks                                   | \$ 36,848,376         | \$ —                  | \$ —        | \$ 36,848,376         |
| Life cycle funds <sup>(a)</sup>                 | 15,316,595            | —                     | —           | 15,316,595            |
| Stable value fund <sup>(b)</sup>                | —                     | 116,773,399           | —           | 116,773,399           |
| Common trust fund – fixed income <sup>(c)</sup> | —                     | 11,482,196            | —           | 11,482,196            |
| Mutual funds:                                   |                       |                       |             |                       |
| Domestic equity                                 | 290,410,931           | —                     | —           | 290,410,931           |
| International equity                            | 24,645,336            | —                     | —           | 24,645,336            |
| Bond funds                                      | 36,811,748            | —                     | —           | 36,811,748            |
|                                                 | <u>\$ 404,032,986</u> | <u>\$ 128,255,595</u> | <u>\$ —</u> | <u>\$ 532,288,581</u> |

- (a) This category includes investments in highly diversified funds designed to remain appropriate for investors in terms of risk throughout a variety of life circumstances. These common/collective trust funds share the common goal of first growing and then later preserving principal and contain a mix of U.S. common stocks, U.S.-issued bonds, and cash. There are currently no redemption restrictions on these investments. The fair values of the investments in this category have been estimated using the net asset value per share.
- (b) This category includes a common/collective trust fund that is designed to deliver safety and stability by preserving principal and accumulating earnings. This fund is primarily invested in guaranteed investment contracts and synthetic investment contracts. Participant-directed redemptions have no restrictions. The fair value of this fund has been estimated based on the fair value of the underlying investment contracts in the fund as reported by the issuer of the fund. The fair value differs from the contract value. As previously discussed in Note 2, contract value is the relevant measurement attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.
- (c) This category includes a common/collective trust fund that is designed to protect capital with low-risk investments and includes cash, bank notes, corporate notes, government bills, and various short-term debt instruments. There are currently no redemption restrictions on this investment. The fair value of the investment in this category has been estimated using the net asset value per share.

## Smurfit-Stone Container Corporation Savings Plan

### Notes to Financial Statements (continued)

#### 5. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

|                                                                                     | <b>December 31</b>           |                       |
|-------------------------------------------------------------------------------------|------------------------------|-----------------------|
|                                                                                     | <b>2010</b>                  | <b>2009</b>           |
| Net assets available for benefits per the financial statements                      | <b>\$ 578,227,211</b>        | \$ 539,569,855        |
| Adjustment from contract value to fair value for fully benefit-responsive contracts | <b>4,461,176</b>             | 3,526,912             |
| Amounts allocated to withdrawing participants                                       | <b>(63,386)</b>              | (75,825)              |
| Net assets available for benefits per the Form 5500                                 | <b><u>\$ 582,625,001</u></b> | <u>\$ 543,020,942</u> |

The following is a reconciliation of benefits paid to participants per the financial statements for the year ended December 31, 2010, to the Form 5500:

|                                                            | <b>December 31,<br/>2010</b> |
|------------------------------------------------------------|------------------------------|
| Benefits paid to participants per the financial statements | \$ 72,520,863                |
| Add amounts allocated to withdrawing participants in 2010  | 63,386                       |
| Less amounts allocated to withdrawing participants in 2009 | (75,825)                     |
| Benefits paid to participants per the Form 5500            | <b><u>\$ 72,508,424</u></b>  |

Amounts allocated to withdrawing participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to December 31, 2010, but not yet paid as of that date.

## Smurfit-Stone Container Corporation Savings Plan

### Notes to Financial Statements (continued)

#### 5. Reconciliation of Financial Statements to Form 5500 (continued)

The following is a reconciliation of net realized and unrealized appreciation in fair value of investments per the financial statements to the Form 5500:

|                                                                                                              | <b>Year Ended<br/>December 31,<br/>2010</b> |
|--------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| Net realized and unrealized appreciation in fair value of investments per the financial statements           | \$ 51,365,212                               |
| Change in the adjustment from contract value to fair value for fully benefit-responsive investment contracts | 934,264                                     |
| Net realized and unrealized appreciation in fair value of investments per the Form 5500                      | <u>\$ 52,299,476</u>                        |

#### 6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their accounts. During 2008, the Company closed facilities in conjunction with the Company's strategic initiative plan. As a result, the Plan had a partial plan termination, which resulted in immediate full vesting for employees terminated involuntarily.

#### 7. Plan Tax Status

The Plan has received a determination letter from the IRS dated November 24, 2008, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code), and therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Subsequent to this determination letter by the IRS, the Plan was amended. The Plan's administrator believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as amended, is qualified and the related trust is tax-exempt.

## Smurfit-Stone Container Corporation Savings Plan

### Notes to Financial Statements (continued)

#### **7. Plan Tax Status (continued)**

Accounting principles generally accepted in the United States require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

#### **8. Subsequent Events**

On May 27, 2011, the Company merged with and into a subsidiary of Rock-Tenn, who assumed sponsorship of the Plan. The merger had no effect on the Plan during 2010, and its impact on future years is being evaluated by management.

In 2009 a lawsuit was filed in the United States District Court against the Plan's Administrative Committee alleging violation of ERISA and asserting that the Administrative Committee members breached their fiduciary duties to the Plan's participants and beneficiaries by allegedly making imprudent investments with the Plan's assets, making misrepresentations and failing to disclose material adverse facts concerning the Company's business condition, debt management and viability, and not taking appropriate actions to protect the Plan's assets. On May 23, 2011, a settlement was reached whereby approximately \$7,800,000 will be allocated to the participants of all the related Company plans. Each plan participant shall receive his or her prorated share of the settlement amount after the allocation is determined.

Management has evaluated subsequent events through October 13, 2011, the date the financial statements were available to be issued.

## Supplemental Schedule

# Smurfit-Stone Container Corporation Savings Plan

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: 36-2041256

Plan Number: 062

December 31, 2010

| Identity of Issue, Borrower,<br>Lessor, or Similar Party | Description of<br>Investment                                              | Current<br>Value      |
|----------------------------------------------------------|---------------------------------------------------------------------------|-----------------------|
| Vanguard Money Market                                    | 81,172 shares of mutual fund                                              | \$ 81,172             |
| Vanguard Inst Index                                      | 1,092 shares of mutual fund                                               | 125,564               |
| Exxon Mobil Corporation Common Stock Fund                | 457,657 shares of common stock                                            | 33,463,958            |
| Morgan Stanley International Equity Fund                 | 632,010 shares of mutual fund                                             | 8,601,656             |
| T. Rowe Price Spectrum Income Fund*                      | 1,912,870 shares of mutual fund                                           | 23,643,067            |
| T. Rowe Price New Income Fund*                           | 1,853,366 shares of mutual fund                                           | 17,588,441            |
| T. Rowe Price Equity Income Fund*                        | 2,867,236 shares of mutual fund                                           | 67,924,822            |
| T. Rowe Price Personal Strategy Balanced Fund*           | 2,359,156 shares of mutual fund                                           | 44,894,749            |
| T. Rowe Price New Horizons Fund*                         | 905,979 shares of mutual fund                                             | 30,341,243            |
| T. Rowe Price International Stock Fund*                  | 1,170,058 shares of mutual fund                                           | 16,649,925            |
| Fidelity Contrafund                                      | 581,022 shares of mutual fund                                             | 39,352,651            |
| T. Rowe Price Mid-Cap Value Fund*                        | 470,407 shares of mutual fund                                             | 11,153,340            |
| T. Rowe Price Mid-Cap Growth Fund*                       | 214,812 shares of mutual fund                                             | 12,572,933            |
| T. Rowe Price Stable Value Fund*                         | 118,965,957 units of common trust fund                                    | 123,427,133           |
| T. Rowe Price Equity Index Trust (S&P 500)*              | 295,647 units of common trust fund                                        | 11,805,199            |
| T. Rowe Price Personal Strategy Income Fund*             | 584,904 shares of mutual fund                                             | 9,381,858             |
| T. Rowe Price Personal Strategy Growth Fund*             | 722,003 shares of mutual fund                                             | 16,541,084            |
| T. Rowe Price Summit Cash Reserves Fund*                 | 12,496,318 shares of mutual fund                                          | 12,496,318            |
| T. Rowe Price Small Capitalization Value Fund*           | 471,850 shares of mutual fund                                             | 17,047,950            |
| T. Rowe Price Blue Chip Growth Fund*                     | 1,183,598 shares of mutual fund                                           | 45,130,596            |
| T. Rowe Price Retirement Funds*                          | 2,139,666 shares of mutual fund                                           | 29,834,681            |
| Loans to participants*                                   | Varying maturity dates with interest rates<br>ranging from 3.25% to 8.25% | 5,697,605             |
|                                                          |                                                                           | <u>\$ 577,755,945</u> |

\*Parties in interest.

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