

INTERRUPTIBLE LOAD FOR RELIABILITY PROGRAM AGREEMENT

This Interruptible Load for Reliability Participation Agreement, including Attachments A and B hereto, ("Agreement") dated as of this 14th day of February 2008, ("Effective Date") is entered into by and between Integrys Energy Services, Inc. ("Integrys" or "CSP") and Smurfit Stone Container Corporation ("Customer") (referred to also, collectively, as the "Parties", or individually as a "Party").

WHEREAS, PJM Interconnection, L.L.C. ("PJM") provides for end-users to be eligible to receive payments for being available to reduce, and actually reducing, electrical demand by curtailing electrical loads during certain interruption events initiated by PJM, based up on the terms of the Interruptible Load for Reliability Program ("ILR Program"), as currently described in *inter alia* PJM Manual 18 (PJM Capacity Market) (Revision 0, Effective 6/1/2007) as it may be amended from time-to-time ("PJM Manual"); and,

WHEREAS, the ILR program is described generally, solely for informational purposes, in Exhibit A hereto (deferring, expressly to the ILR Program as set forth in the PJM Manual); and,

WHEREAS, end-users, such as Customer, may participate in the ILR Program through a Curtailment Service Provider ("CSP"), such as Integrys; and,

WHEREAS, Customer desires to participate in the ILR Program and appoint Integrys as its CSP, in accordance with the terms and conditions set forth below.

NOW THEREFORE, in consideration of the promises, mutual covenants, and agreements hereinafter set forth, the Parties agree to as follows:

1) ARRANGEMENT

- A) CSP. Customer selects Integrys its sole CSP for purposes of Customer's desire to participate in the ILR Program. Integrys agrees to act in good faith and in a commercially-reasonable manner to effectuate Customer's desire to participate in the ILR Program. Customer agrees nothing herein shall be construed to limit Integrys' ability to act as the CSP for other end-users.
- B) Participation. Customer shall promptly provide Integrys with data, documents, and/or authorizations, including, without limitation, requested by Integrys, including Attachment A hereto, to facilitate Customer's participation in the ILR Program. Customer authorizes Integrys to utilize such information, and authorizes Integrys to provide such information to third parties in connection with Customer's participation in the ILR Program.
- C) Equipment. Customer acknowledges that it has, or will have, the metering equipment required by PJM for participation in the ILR Program, and that Integrys' receipt of the applicable usage data is necessary for Integrys to submit such information to PJM for purposes of participating in the ILR Program and reconciling payments. Integrys shall install, at its cost, equipment that will interface with Customer's meter. Customer agrees to provide Integrys with necessary access to install, work on, and/or remove such equipment, and provide Integrys, at Customer's cost, access to read and/or operate such equipment. Customer authorizes Integrys to access and utilize the information obtained from such equipment in connection with this Agreement.
- D) Designated Curtailment Load Amount. Integrys will, if requested, assist Customer with determining the amount of load Customer can designate for curtailment in connection with the ILR Program. Notwithstanding the foregoing, such decisions are ultimately within Customer's sole discretion, and therefore, Integrys shall not be liable to Customer for any loss, including opportunity costs, or damages resulting from Customer's decisions in connection with the ILR Program.
- E) Notification. The ILR Program requires the Customer to respond to interruption events by curtailing load designated by the Customer for curtailment. PJM has indicated that it will provide the CSP with notice in advance of the interruption event. CSP will provide notification to the Customer as soon as commercially practicable after receiving and processing the interruption notification from PJM. Customer acknowledges that due to the timing of notification by PJM and necessary operational contingencies thereafter, that the timing of notice in advance of curtailing load in compliance with the PJM-initiated interruption event shall be limited and based on PJM's notice to CSP and Customer's selection of notification under the ILR Program. CSP's notification to the Customer shall be provided in accordance with the information provided by Customer in Attachment A hereto.

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- F) Changes in Operations. Customer shall promptly notify Integrys if Customer has material or significant changes in operations that will increase or decrease the Customer's load and/or consumption requirements, or otherwise affect Customer's participation in the ILR Program.
- G) Program Acknowledgements. Customer understands and acknowledges that participation in the ILR Program generally requires the Customer to: (i) commit to curtail of a pre-determined amount of designated interruptible load; (ii) the load may designated for curtailment based on either a certain guaranteed load drop or firm service level, in accordance with PJM Manual; and, (iii) Customer's inability to reduce load in accordance with the requirements of the PJM interruption events will result in penalties by PJM that will *inter alia* adversely impact the economic benefits hereunder.
- H) Program Changes. The ILR Program as is governed by the rules set forth in the PJM Manual, which may be amended from time to time. If PJM makes any changes to the PJM Manual that materially impact this Agreement, the Parties shall negotiate in good faith to reform this Agreement so as to achieve the original intent of both Parties to the extent practicable. If the Parties are unable to reach agreement for such reformation within thirty (30) days then either Party may terminate this Agreement with no obligation on a going forward basis, as of the changes to the PJM Manual.

2) TERM AND TERMINATION

- A) Term. This Agreement shall be effective as of the Effective Date hereof. Notwithstanding the foregoing, the obligations hereunder relating to actual participation in the ILR Program shall be effective upon the occurrence of each of the following: (i) Customer has supplied Integrys with information and data necessary for Customer's participation in the ILR Program; (ii) Integrys receiving adequate notice from PJM that Customer is established to participate in the ILR Program; and, (iii) Integrys has successfully completed installation of equipment and other work necessary, in Integrys' sole discretion, for Customer's participation in the ILR Program. If the foregoing condition precedents are satisfied, this Agreement shall be effective through May 31, 2009, and thereafter shall continue for subsequent Planning Periods ("defined below) unless either Party provides the other Party with written notice, indicating its desire to not continue this Agreement for another annual term, delivered at least thirty (30) days prior to the expiration of the then-current term. Each Planning Period is a 12-month period starting June 1st of a calendar year through May 31st of the next calendar year (e.g. June 1, 2008 through May 31, 2009).
- B) Termination. This Agreement shall terminate if the foregoing condition precedents are not satisfied within ninety (90) days of the Effective Date hereof, unless the Parties mutually agree upon otherwise in writing. Furthermore, either Party may terminate this Agreement upon at least ten (10) days written notice for any material breach of any provision of this Agreement. Notwithstanding the foregoing, the applicable provisions of this Agreement shall continue in effect after termination or expiration hereof to the extent necessary to provide for accountings, billing/payment matters, and resolution of billing/payment dispute. Further, notwithstanding the expiration or termination of the Agreement for any reason shall not relieve either Party of any right or obligation accrued or accruing hereunder prior to such expiration or termination.

3) ILRP PROGRAM PAYMENTS

- A) Payments. As CSP for Customer, PJM will make all payments or render all invoices to CSP in relation to Customer's participation in the ILR Program. Customer and CSP shall each receive amounts as set forth in Attachment B hereto for each month during each Planning Period that this Agreement is in effect, subject to the verifications and reconciliations set forth below. CSP shall make payment to Customer within twenty-five (25) days of receiving payments and/or invoicing information from PJM; provided, however, the first payment/invoice shall not be delivered earlier than October of each Planning Period.
- B) Required Verification by PJM. CSP shall, with assistance by Customer, submit the necessary information requested by PJM in connection with Customer's participation in the ILR Program. CSP shall submit all the necessary documentation to PJM in connection with the ILR Program.
- C) Reconciliation. If Customer fails to curtail its load in accordance with the PJM-initiated ILR Program interruption events, and PJM applies a penalty charge(s) for such failure to curtail load, then Customer and CSP shall be responsible for such penalty charge(s) associated with Customer's failure to curtail load, based on the pro-rata share of the payments set forth in Attachment B. Stated differently, notwithstanding anything to the contrary herein, the penalty charges for Customer's failure to curtail load that may be assessed to Customer during a Planning Period shall be limited to the total amount of

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payments received by Customer in such Planning Period for Customer's participation in the ILR Program, and similarly the penalty charges for Customer's failure to curtail load that may be incurred by CSP during a Planning Period shall be limited to the total amount of payments received by CSP in such Planning Period for Customer's participation in the ILR Program. Customer and CSP agree and acknowledge that Customer shall not be responsible for any other costs, penalties, fees, expenses or liabilities, assessed by PJM or otherwise, relating to its participation in the ILR Program, except as specifically set forth in this Agreement, Expressly subject to the foregoing limitation on penalty payment applicable to CSP and Customer, CSP shall pay such penalty charge(s) to PJM, and then shall recover the same from Customer by reducing the payment to the Customer to recover the penalty charge(s), until the same are fully recovered by CSP. If such reduced payments are insufficient to reimburse CSP for the penalty charge(s) and prior overpayments made to Customer by CSP during the Planning Period, then Customer shall reimburse the remaining balance due to CSP, and CSP shall provide Customer an invoice detailing the amounts due to CSP by Customer. Customer shall pay in full such invoice, if any, within five (5) Business Days after receipt of such invoice, after which payment shall be overdue. "Business Day" means a day on which Federal Reserve member banks in New York City are open for business; and a Business Day shall open at 8:00 a.m. and close at 5:00 p.m. Eastern Prevailing Time ("EPT"). Overdue payments shall accrue interest at a rate that, for any date, shall be the lesser of (a) the per annum rate of interest equal to the prime lending rate as may from time to time be published in The Wall Street Journal under "Money Rates" on such day (or if not published on such day on the most recent preceding day on which published), plus two percent (2%) and (b) the maximum rate permitted by applicable law.

4) REPRESENTATIONS AND WARRANTIES

- A) Customer represents and warrants that it has the ability to reduce its load and otherwise meets the requirements necessary to actually participate in the ILR Program.
- B) Customer represents and warrants that all information and data provided, or to be provided, to Integrys is/will be true and accurate.
- C) Customer represents and warrants that (i) it has made its own independent decisions to enter this Agreement and its decisions are based on its own judgment and upon advice from such advisors as it has deemed necessary; (ii) Customer is capable of assessing the merits and understands and accepts the terms, conditions and risks of this Agreement; and (iii) CSP is not acting as a fiduciary for, or an advisor to, Customer in respect with regard to this Agreement.
- D) Each Party hereby represents and warrants to the other that: (a) it is duly organized and validly existing under the laws of its jurisdiction of organization or incorporation and, if relevant under such laws, in good standing; (b) it has the corporate, governmental and/or other legal capacity, authority and power and authority and the legal right to execute and deliver this agreement, and perform its obligations under this agreement; (c) the execution, delivery and performance of this agreement by such party has been authorized by all necessary action on its part and will not result in any breach of or default under any term or provision of any agreement, instrument, judgment, decree, order, statute, rule or regulation to which it is a party or by which it may be bound; (d) it has and, at all times during the term hereof will have, all necessary power and authority to execute, deliver and perform its obligations hereunder; (e) there is no pending or threatened litigation, arbitration or administrative proceeding that materially adversely affects its ability to perform its obligations under this agreement; and, (f) this agreement constitutes its legal, valid and binding obligation enforceable against it in accordance with its terms, except as may be limited by law or equitable principles of general application. Each person who executes this agreement on behalf of either Party represents and warrants that he or she has full and complete authority and such party will be bound by the execution.
- E) Limitation. Except as expressly set forth herein, CSP expressly disclaims any other representations or warranties, whether written or oral, and whether express or implied, including without limitation, any representation or warranty with respect to conformity to models or samples, merchantability, or fitness for any particular purpose, and without limiting the generality of the foregoing, make no representation or warranty hereunder regarding any action or failure to act, or approval or failure to approve, of any organization, agency or governmental entity. CSP has no control or liability for matters within the control of PJM or any other regional transmission organization or system operator.

5) LIMITATION OF LIABILITY

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- A) Information. Customer shall be solely responsible for supplying CSP for information required to participate in the ILR Program, and accordingly, CSP shall not be liable for, and customer hereby agrees to indemnify, defend and hold harmless CSP against all claims related to (i) CSP's inability to obtain information of customer, including, without limitation, meter data or usage information and (ii) inaccurate or incomplete information provided by customer or any third party. Furthermore, Customer shall be responsible for all costs, if any, charged by the Customer's underlying utility, to the extent CSP obtains information from the Customer's underlying utility.
- B) Set-off: In addition to any rights of set-off a Party may have as a matter of law or otherwise, upon the occurrence of a default hereunder with respect to the defaulting Party hereof, the non-defaulting Party shall have the right (but shall not be obliged) without prior notice to the Defaulting Party or any other person to set-off any obligation of the defaulting party owed to the non-defaulting Party arising under this Agreement and any other agreements, instruments or undertakings between the Parties against any obligations of the non-defaulting party owing to the defaulting party arising under this Agreement and any other agreements, instruments or undertakings between the Parties. If any such obligation is unascertained, the non-defaulting party may in good faith, and exercising commercially reasonable judgment, estimate that obligation and set-off in respect of the estimate, subject to the relevant Party accounting to the other Party when the obligation is ascertained. Nothing in this Agreement will have the effect of creating a charge or other security interest.
- c) Limit on Damages. TO THE FULLEST EXTENT PERMITTED BY LAW, THE TOTAL LIABILITY OF CSP AND ITS OFFICERS, DIRECTORS, SUBCONTRACTORS AND EMPLOYEES FOR ANY AND ALL LIABILITIES, CLAIMS, LOSSES, EXPENSES AND DAMAGES WHATSOEVER ARISING OUT OF OR IN ANY WAY RELATED TO THIS AGREEMENT, OR ITS PERFORMANCE OR BREACH, OR THE SERVICES, FROM ANY CAUSE OR UNDER ANY THEORY WHATSOEVER, INCLUDING, WITHOUT LIMITATION, WITH RESPECT TO THE FOREGOING RELATING TO ITS AGENTS, SUBCONTRACTORS, REFERRED TO THIRD PARTIES, AND INCLUDING BUT NOT LIMITED TO WILLFUL ACTION, NEGLIGENCE (OF ANY DEGREE) OR OTHER TORT, ERRORS, OMISSIONS, WARRANTY, INDEMNITY, STRICT LIABILITY OR BREACH OF CONTRACT, SHALL NOT EXCEED IN THE AGGREGATE THE AMOUNT OF COMPENSATION ACTUALLY PAID BY CSP TO CUSTOMER FOR A PERIOD OF FOUR MONTHS UNDER THIS AGREEMENT.
- D) Limitation of Liability. THE PARTIES AGREE THAT THE EXPRESS REMEDIES AND MEASURES OF DAMAGES PROVIDED IN THIS AGREEMENT SATISFY THE ESSENTIAL PURPOSE HEREOF. FOR BREACH OF ANY PROVISION FOR WHICH AN EXPRESS MEASURE OF DAMAGE IS PROVIDED SUCH REMEDY OR MEASURE SHALL BE THE SOLE AND EXCLUSIVE REMEDY THEREFOR. NOTWITHSTANDING ANY PROVISION TO THE CONTRARY, IF NO REMEDY OR MEASURE OF DAMAGE IS EXPRESSLY PROVIDED, EACH PARTY'S (INCLUDING RESPECTIVE PARTNERS, OWNERS, OFFICERS, DIRECTORS, PARENTS, SUBSIDIARIES OR AFFILIATES (OR THEIR RESPECTIVE PARTNERS, OWNERS, OFFICERS, OR DIRECTORS)) LIABILITY SHALL BE LIMITED TO DIRECT ACTUAL DAMAGES ONLY AS THE SOLE AND EXCLUSIVE REMEDY. NOTWITHSTANDING ANY OTHER PROVISION IN THIS AGREEMENT TO THE CONTRARY, IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY FOR INDIRECT, INCIDENTAL, PUNITIVE, EXEMPLARY, SPECIAL OR CONSEQUENTIAL DAMAGES, LOST PROFIT OR BUSINESS INTERRUPTION DAMAGES, WHETHER BY STATUTE, IN TORT, OR CONTRACT, UNDER ANY INDEMNITY PROVISION OR OTHERWISE. TO THE EXTENT ANY DAMAGES REQUIRED TO BE PAID HEREUNDER ARE LIQUIDATED, THE PARTIES ACKNOWLEDGE THAT THE DAMAGES ARE DIFFICULT OR IMPOSSIBLE TO DETERMINE, OTHERWISE OBTAINING AN ADEQUATE REMEDY IS INCONVENIENT AND THE LIQUIDATED DAMAGES CONSTITUTE A REASONABLE APPROXIMATION OF THE HARM OR LOSS.
- E) Survival. This Section shall survive any termination or expiration of this Agreement.
- 6) **FORCE MAJEURE**
- A) Process. Neither Party shall be considered to be in default in the performance of its obligations hereunder if its ability to perform was prevented by Force Majeure. The claiming Party shall give written notice and full particulars of such Force Majeure to the other Party as soon as reasonably practicable. The Claiming Party affected by an event of Force Majeure shall use commercially reasonable efforts to fulfill its obligations hereunder and to remove any disability caused by such event at the earliest practicable time. "Force Majeure" means physical or governmental causes of the kind not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party could not have prevented or is unable to overcome. Such causes shall include interruptions of firm delivery service relied on to make delivery, strikes, labor difficulties, shutdowns in anticipation of strikes, accidents, equipment breakdown, riots, fire, flood, wars, terrorist events, delays

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or interruptions in transportation, materially disruptive actions or failure to act of any government or government agency (whether or not having legal force and effect including, without limitation, any court or regulatory order or any environmental compliance order or notice) or any other disabling cause or contingency not reasonably within the control of the party claiming such event, whether of the nature or subject matter herein enumerated. Nothing contained herein, however, shall be construed to require a party to prevent or settle a strike against its will. Economic hardship associated with performance hereunder, without more, shall not constitute Force Majeure.

7) NOTICE REQUIREMENTS

- A) Notices. Except with respect to Interruption-event notices to be provided hereunder, all notices given hereunder shall be in writing, and shall be deemed to be made or given (a) if personally delivered, upon delivery or (b) if delivered by a nationally-recognized courier guaranteeing no later than three (3) Business Days delivery after being sent, to the following respective addresses, as may be changed pursuant to a notice duly given hereunder to the other Party:

If to Customer:

If to Integrys: Integrys Energy Services Inc.
Attn: Susanne Buckley
300 West Wilson Bridge Road, Suite 350
Worthington, Ohio 43085

8) MISCELLANEOUS PROVISIONS

- A) Confidentiality. The Parties shall keep the terms of this Agreement confidential except to the extent necessary to meet the requirements of a governmental body with jurisdiction over the matter for which the information is sought, provided however, Customer expressly agrees that Integrys may disclose Customer's information, including, without limitation, meter data and usage information to third parties as may be required for Customer's participation in the ILR Program.
- B) Violations. If a Party believes that the other Party is in breach of this Agreement, the Party claiming breach shall give written notice to the other Party detailing the alleged violations and requesting specific relief in accordance with this Agreement. The Party receiving the notice of violation shall respond in writing within two (2) Business Days affirming or denying the alleged violation(s) and detailing how any such breach of this Agreement will be cured. If the Party claiming violation is not satisfied that a breach of this Agreement has been cured within four (4) days from the response period to the notice of violation, the offended Party ("Non-Defaulting Party") may, at its option, and without any prejudice, pursue any remedy provided herein or otherwise available at law or in equity against the non-performing Party (the "Defaulting Party") (except as limited by this Agreement).
- C) Recordings. Unless a Party expressly objects to a Recording (defined below) at the beginning of a telephone conversation, each Party consents to the creation of a tape or electronic recording ("Recording") of all telephone conversations between the Parties to this Agreement, and that any such Recordings will be retained in confidence, secured from improper access, and may be submitted in evidence in any proceeding or action relating to this Agreement. Each Party waives any further notice of such monitoring or recording, and agrees to notify its officers and employees of such monitoring or recording and to obtain any necessary consent of such officers and employees.
- D) Safe Harbor. The Parties acknowledge, agree, and intend for purposes of "safe harbor" under the United States Bankruptcy Code (the "Bankruptcy Code") that this Agreement constitutes a "forward contract" within the meaning of the Bankruptcy Code.
- E) Further Assurances and Cooperation. Customer agrees to execute and provide to CSP such other information and documents, and to take all other actions necessary in the reasonable discretion of the

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requesting Party to carry out the purposes of this Agreement. Unless otherwise provided, no consent provided for in this Agreement may be unreasonably withheld or delayed.

- F) Entire Agreement. This Agreement, including attachments hereto, contain all of the terms and conditions of the agreement reached by the Parties hereto, and supersede all prior oral or written agreements with respect to this Agreement.
- G) Interpretation. The Parties have inserted the headings used in this Agreement for convenience only and each heading shall not be construed to limit, add to or otherwise affect the interpretation of the provision in which it appears. The word "including" shall be interpreted to mean "including, without limitation, Each Party represents that it, and its counsel, have completely read, fully understands, and voluntarily accepts every provision hereof. Each Party further agrees that this Agreement shall be considered for all purposes as prepared through the joint efforts of the Parties, and no Party shall have any provision hereof construed against such Party by reason of such Party drafting, negotiating, or proposing any provision hereof, or execution of this Agreement. Each Party agrees to not argument or defense relating to challenging the foregoing.
- H) Governing Law. This Agreement and the rights and duties of the Parties hereunder shall be governed by and construed in accordance with the laws of the State of New York, without regard to any conflict of laws rules, the actual facts of execution, performance or principal place of business of either of the Parties. This section shall survive any termination or expiration of this Agreement.
- I) Assignment. Neither Party may assign this Agreement without the prior written consent of the other Party, which consent shall not be unreasonably withheld or delayed, and without such consent is voidable by the non-assigning party. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of any permitted successors and assigns.
- J) Amendment. This Agreement may not be modified, amended, altered or supplemented, except by written agreement signed by the Parties hereto.
- K) Attorneys, Dispute, and Mediation Fees and Costs. Unless agreed to otherwise in writing, each Party shall be responsible for its own costs and fees associated with negotiating or disputing or taking any other action with respect to this Agreement.
- L) Independent Parties. Nothing in this Agreement shall constitute or be construed to create an agency, partnership, master-servant or employer-employee relationship between the Parties. This Agreement does not confer any rights or remedies upon any person or entity not a Party to this Agreement.
- M) Severability and Waiver of Provisions. Any provision in this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions or affecting the validity or enforceability of such provision in any other jurisdiction, and non-enforcement shall not constitute a waiver of any provision nor affect the enforceability of any provision.
- N) Counterparts. This Agreement may be executed in on or more counterparts, including by a facsimile transmission hereof, each of which shall be deemed an original, but all of which shall together constitute one instrument.

IN WITNESS WHEREOF, the Parties have each caused this Agreement to be executed by their duly authorized representatives.

INTEGRYS ENERGY SERVICES, INC.

Name:

Title:


Daniel J. Verbanac
Chief Operating Officer

~~Smurfit-Stone Container Corporation~~

Name:

Title:


Gen. MGR

ATTACHMENT A

CUSTOMER INFORMATION

Note: The following information must be provided for each EDC account.

Dated: February 14, 2008

Customer Information:

Customer Name: Smurfit-Stone Container Corporation
Address 1: 500 N. Fourth St.
Address 2: _____
City/State/Zip: Coshocton, Ohio 43812

1. Name(s) End Use Customer & Facility Smurfit-Stone Container Corporation
2. Name of Utility (EDC) AEP Ohio
3. Utility (EDC) Customer Account # 079-606-500-0
4. Utility (EDC) Rate Schedule GS-4
5. Facility Postal Zip Code & State? 43812 Ohio
6. PJM Zone (if aggregate or different from utility zone)?
7. How is Load Reduction metered?
 - a. Customer meter read by customer
 - b. Customer meter read by PJM

~~Can EDC meter will be used to meter~~
8. Customer's Energy Supplier (LSE - if different from Utility)?
9. Customers Peak Load Contribution (PLC) In kW? 15,326
10. Typical Load Reduction, choose one of below & state amount in kW?
 - a. (Amount of) Guaranteed Load Drop?
 - b. ~~Actual Load~~? 8,326
11. Load Reduction Method: Backup Gen, Load Reduction, Both? Both
12. Power Loss Factor (if known)? 1.034
13. Is Customer an ALM participant or on a curtailable contract with the EDC? N/A
14. Was curtailable contract initiated prior to 6/1/02? N/A
15. If Backup Generation
 - a. Type: CT, Diesel, Other:
 - b. Generation Amount (kW):
 - c. Fuel Type: Co-fire, Diesel Oil, Gas, Petroleum, Other Other (Bio-mass & Natural Gas)
16. PJM Notification Time Option Selection: 2Hr
17. Load Management Zone:
18. Information Submitted By:
 - a. Name: Robert P. Smith
 - b. Submitters Contact Information:
 - c. Phone: 740-552-2231
 - d. E-Mail: bpsmith@smurfit.com
19. Contact Information for Integrys:

Contact: Energy Desk (24 Hour Desk)
Phone: 920-617-6111
E-mail: energydesk@integrysenergy.com
20. Contact Information for Customer:

Primary
Name: Shift Operating Engineer (Powerhouse Control Room)
Phone: 740-552-2285 Cell: _____
Fax: _____
Email: _____

Secondary

Name: John E. Jones
Phone: 740-552-2288 Cell: 740-502-2621
Fax: 740-623-3885
Email: jejones@smurfit.com

Additional

Name: Randy Hothem
Phone: 740-552-2274 Pager: 740-553 0216
Fax: 740-623-3885
Email: rhothem@smurfit.com

Additional

Name: Dan Truett
Phone: 740-552-2201 Cell: 740-502-7549
Fax: 740-623-3885
Email: dtruett@smurfit.com

Additional

Name: Bob Smith
Phone: 740-552-2231 Cell: 740-294-9042
Fax: 740-622-3865
Email: bpsmith@smurfit.com

ATTACHMENT B

Planning Period(s): 6/1/08 - 5/31/09

Monthly Payment Amount the Customer:

[REDACTED]

Monthly Payment Amount to CSP:

[REDACTED]

Load Drop Method Selected (Select One): 8.328
 Firm Service Level 7.0 (MW)
 Guaranteed Load Drop _____ (MW)

Compliance for Guaranteed Load Drop (GLD) customers will be determined by comparing actual load drop during an event to the nominated amount of load drop. Comparison loads will be determined using the Average Day Customer Baseline Load (CBL) methodology outlined in the PJM tariff in place at the beginning of the Planning Period.

INTEGRYS ENERGY SERVICES, INC.
Name: Daniel J. Verbanac
Title: Daniel J. Verbanac
Chief Operating Officer

Smurfit-Stone Cont. Corp
Name: [Signature]
Title: Gen. MGR.

EXHIBIT A
DESCRIPTION OF ILR PROGRAM

(The following is provided for informational purposes only. The ILR Program is determined by the PJM Manual, as it may be amended or restated from time-to-time)

1. Participation in load curtailment for a certain pre-determined amount of designated interruptible load is treated as a capacity resource.
2. Registration will occur through PJM, the local utility, and the end-user's CSP for participation in the ILR Program. Registration occurs during February of each year for the upcoming Planning Period. The Planning Period is a 12-month period starting June 1st through May 31st of the next calendar year (e.g. June 1, 2008 through May 31, 2009).
3. The end-user must make available a certain amount of designated load for curtailment during PJM-initiated interruption events during the Planning Period. The interruption events are limited as follows:
 - a. There will be no more than ten (10) interruption events during a Planning Period.
 - b. The interruption events will be limited to six (6) hours in duration, as follows:
 - i. between 12 p.m. and 8 p.m. during May through September; and,
 - ii. between 2 p.m. and 10 p.m. during October through April.
4. PJM will provide the CSP with notification in advance of the interruption event, and the CSP will then contact the participating end-user to curtail load
5. Customer has a choice of two options related to committing load for the ILR program, as follows:
 - a. Guaranteed Load Drop
 - b. Firm Service Level
6. Payments associated with interruption vary based on criteria set forth in the PJM Manual. The customer's payment is determined based on its agreement with Integrys.
7. The PJM Manual provides for a penalty for non-compliance with interruption events.