

On December 1, 2005, Smurfit Kappa Group Ltd., (formerly JSG Packaging Limited) and its subsidiaries (“JSG”) and Kappa Holding B.V. and its subsidiaries (“Kappa”) merged their respective operations. The merger resulted in the Smurfit Kappa Group (the “Group”) being audited by Ernst & Young (JSG’s independent registered public accounting firm) and PricewaterhouseCoopers (Kappa’s independent registered public accounting firm). In order to streamline the audit of the Group, following a request for proposal, the Board of Directors of the Group has approved the appointment of PricewaterhouseCoopers as the independent registered public accounting firm to the Group and accepted the resignation of Ernst and Young as independent registered public accounting firm to the Group. The change is effective as of May 31, 2006. As a result, PricewaterhouseCoopers will audit the consolidated financial statements of Smurfit Kappa Funding plc (the “Company”) for the fiscal year ending December 31, 2006.

Ernst & Young’s reports on the Company’s consolidated financial statements for the past two fiscal years did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles. During the past two fiscal years and through the date of this Form 6-K (the “Relevant Period”), there were no disagreements with Ernst & Young on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure which, if not resolved to Ernst & Young’s satisfaction, would have caused Ernst & Young to make reference to the subject matter of the disagreement(s) in connection with its reports on the Company’s consolidated financial statements for such years. During the Relevant Period, there were no reportable events as described in Item 304(a)(1)(v) (“Reportable Events”) of the Securities and Exchange Commission’s (the “Commission”) Regulation S-K.

During the Relevant Period, neither the Company nor anyone acting on its behalf consulted with PricewaterhouseCoopers regarding (i) the application of accounting principles to a specified transaction, completed or proposed, or the type of audit opinion that might be rendered on the Company’s consolidated financial statements, or (ii) any matters or reportable events as set forth in Items 304(a)(2)(i) and (ii) of Regulation S-K.