Reconciliation of Non-GAAP Information to U.S. GAAP

Calculation of EBITDA Margin before Special Items

$ Millions	Full Year 2009			Full Year 2008		
	North American Industrial Packaging	North American Printing Papers *	U.S. Coated Paperboard	North American Industrial Packaging	North American Printing Papers *	U.S. Coated Paperboard
Earnings from Continuing Operations Before Interest, Income Taxes, Noncontrolling Interest, Equity Earnings and Cumulative Effect of Accounting Changes	794	886	348	322	249	46
Depreciation, amortization and cost of timber harvested	640	254	125	411	286	138
Special Items:						
Restructuring and Other Charges	740	234	67	92	153	-
Loss on Sales and Impairments of Businesses						
Alternative Fuel Mixture credits	(849)	(884)	(330)			
EBITDA before Special Items	1,325	490	210	825	688	184
Net Sales	7,585	3,390	1,363	6,170	4,185	1,633
EBITDA Margin	17.5%	14.5%	15.4%	13.4%	16.4%	11.3%

* Includes U.S. Market Pulp business