

Room 4561

January 3, 2008

Maura A. Smith  
Senior Vice President, General Counsel  
and Corporate Secretary  
International Paper Company  
6400 Poplar Avenue  
Memphis, TN 38197

**Re: International Paper Company  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 28, 2007  
File No. 1-03157**

Ms. Smith,

We have completed our review of your Form 10-K and have no further comments at this time on the specific issues raised on the financial statements and related matters.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief