



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

October 11, 2016

Carol L. Roberts
Senior Vice President and Chief Financial Officer
International Paper Company
6400 Poplar Avenue
Memphis, Tennessee 38197

**Re: International Paper Company.
Form 8-K Dated July 28, 2016
Filed July 28, 2016
File No. 001-03157**

Dear Ms. Roberts:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Brad Skinner

Brad Skinner
Senior Assistant Chief Accountant
Office of Natural Resources