



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2024

Timothy S. Nicholls  
Chief Financial Officer  
International Paper Company  
6400 Poplar Avenue  
Memphis, Tennessee 38197

**Re: International Paper Company**  
**Form 10-K for the Year Ended December 31, 2023**  
**Filed February 16, 2024**  
**File No. 001-03157**

Dear Timothy S. Nicholls:

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,

Division of Corporation Finance  
Office of Manufacturing