

CAROL M. SAMALIN ASSISTANT SECRETARY

August 13, 2002

INTERNATIONAL PAPER PLAZA STAMFORD, CT 06921 PHONE 203 541 8583 FAX 203 541 8208 E-MAIL carol.samalin@ipaper.com

DELIVERED BY MESSENGER

Mr. Jonathan G. Katz Secretary Securities and Exchange Commission 450 Fifth Street, N.W. Washington, DC 20549

RECEIVED OFFICE OF THE SECRETARY

AUG 1 3 2002

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Re: International Paper Company - Statements Under Oath of Principal Executive Officer and Principal Financial Officer

Dear Mr. Katz:

On behalf of International Paper Company, enclosed are the following original and one copy of documents in accordance with the Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (File No. 40-460, June 27, 2002):

- Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by John T. Dillon, Chairman and Chief Executive Officer, the Principal Executive Officer of International Paper
- 2. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by John V. Faraci, Executive Vice President and Chief Financial Officer, the Principal Financial Officer of International Paper

Please acknowledge receipt of the enclosed by file stamping the enclosed copy of this letter and the enclosed copy of each Statement and return them to the waiting messenger.

Very truly yours,

Ms. Judith McLeavey - NYSE

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Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, John T. Dillon, state and attest that:

To the best of my knowledge, based upon a review of the covered reports of 1) International Paper Company, and except as corrected or supplemented in a subsequent covered report:

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- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- 2) I have reviewed the contents of this statement with the Company's Audit and Finance Committee.
- In this statement under oath, each of the following, if filed on or before the date of 3) this statement, is a "covered report":
 - International Paper Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2001;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of International Paper Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

Subscribed and sworn to Before me this 13 day of August 2002.

Chairman of the Board of Directors and Chief Executive Officer

(Principal Executive Officer)

August , 2002

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My Commission Expires: 4/3/106

CAROL M. SAMALIN NOTARY PUBLIC MY COMMISSION EXPIRES JULY 31, 2006