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April 23, 2007

VIA OVERNIGHT MAIL

Tamara Tangen Division of Corporation Finance United States Securities and Exchange Commission 100 F Street NW Washington, DC 20549

Re: International Paper's Form 10-K for the December 31, 2006

Dear Ms. Tangen:

We are in receipt of your letter dated April 20, 2007. A response to these comments will be returned within 10 days.

Sincerely

Maura Abeln Smith