



**MAURA ABELN SMITH**  
SENIOR VICE PRESIDENT, GENERAL COUNSEL  
& CORPORATE SECRETARY

INTERNATIONAL PLACE III  
6400 POPLAR AVENUE  
MEMPHIS, TN 38197

T 901-419-3829  
F 901-214-1248  
maura.abelnsmith@paper.com

October 15, 2007

**VIA Facsimile**

Stephen G. Krikorian  
Accounting Branch Chief  
Division of Corporation Finance  
Room 4561  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

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

Dear Mr. Krikorian:

On behalf of International Paper Company (the "Company"), I wish to acknowledge that I have received comments from the staff of the Division of Corporation Finance of the Securities Exchange Commission, set forth in your letter dated October 11, 2007 (the "Comment Letter"). We intend to submit responses to the Comment Letter within the requisite time period.

In the interim, should you have any questions or require further information with regard to the foregoing, please do not hesitate to contact me at (901) 419-3829. Thank you for your time and consideration.

Sincerely,

A handwritten signature in cursive script that reads "Maura A. Smith".

Maura A. Smith  
Senior Vice President, General Counsel  
and Corporate Secretary