Maura A. Smith
Senior Vice President, General Counsel
and Corporate Secretary
International Paper Company
6400 Poplar Avenue
Memphis, TN 38197

Re: International Paper Company
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 28, 2007
File No. 1-03157

Ms. Smith,

We have completed our review of your Form 10-K and have no further comments at this time on the specific issues raised on the financial statements and related matters.

Sincerely,

Stephen G. Krikorian Accounting Branch Chief