



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

DIVISION OF  
CORPORATION FINANCE

September 4, 2024

Andrew Silvernail  
Chief Executive Officer  
International Paper Co.  
6400 Poplar Avenue  
Memphis, Tennessee 38197

**Re: International Paper Co.  
Preliminary Proxy Statement on Schedule 14A  
Filed August 23, 2024  
File No. 001-03157**

Dear Andrew Silvernail:

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

cc: Lorenzo Corte