UNITED STATES SECURITIES AND EXCHANGE COMMISSION October 13, 2011

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

International Paper Company

File No. 001-3157 - CF#26795

International Paper Company submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on May 6, 2011.

Based on representations by International Paper Company that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.3 through January 13, 2012

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Pamela Howell Special Counsel