INTERNATIONAL PAPER CO /NEW/ Form 8-K August 02, 2007

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

August 2, 2007

(Date of Report)

August 2, 2007

(Date of earliest event reported)

INTERNATIONAL PAPER COMPANY

 $(Exact\ name\ of\ registrant\ as\ specified\ in\ its\ charter)$

NEW YORK (State or other jurisdiction of incorporation) 1-3157 (Commission File Number) 13-0872805 (IRS Employer

Identification No.)

6400 Poplar Avenue

Memphis, Tennessee

(Address and zip code of principal executive offices)

(901) 419-7000

(Registrant s telephone number, including area code)

N/A

(Former name or former address, if changed since last report)

	Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any the following provisions:	
,	Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)	

- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

On August 2, 2007, International Paper Company issued a press release reporting preliminary earnings for the second quarter of 2007 and held a webcast and a conference call to discuss earnings and current market conditions. A copy of the press release is being furnished as Exhibit 99.1 and a copy of the slides presented at the webcast and discussed in the conference call is being furnished as Exhibit 99.2 to this Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit 99.1 Press release of International Paper Company, dated August 2, 2007.

Exhibit 99.2 Slides of International Paper Company, dated August 2, 2007.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

INTERNATIONAL PAPER COMPANY (Registrant)

By: /s/ Maura Abeln Smith Name: Maura Abeln Smith

Title: Senior Vice President, General Counsel and

Corporate Secretary

Date: August 2, 2007

Exhibit Index

Exhibit 99.1 Press release of International Paper Company, dated August 2, 2007.

Exhibit 99.2 Slides of International Paper Company, dated August 2, 2007.