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INTERNATIONAL PAPER CO /NEW/

Form 8-K

April 22, 2004

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

Date of Report: April 22, 2004

Date of Earliest Event Reported: April 21, 2004

INTERNATIONAL PAPER COMPANY

(Exact name of registrant as specified in its charter)

New York

1-3157

13-0872805

(State or other jurisdiction
of incorporation)

(Commission
File Number)

(IRS Employer
Identification No.)

400 Atlantic Street, Stamford, Connecticut

06921

(Address of principal executive offices)

(Zip Code)

203-541-8000

(Registrant's telephone number, including area code)

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

Item 5. Other Events and Regulation FD Disclosure.

On April 21, 2004, International Paper Company announced that it had agreed to acquire Box USA Holdings, Inc., a corrugated packaging company.

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Item 7(c). Exhibits.

Exhibit 99.1 - Press Release of International Paper Company dated April 21, 2004

SIGNATURE

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

INTERNATIONAL PAPER COMPANY

(Registrant)

Dated: April 22, 2004

By: /s/ Andrea L. Dulberg

Stamford, Connecticut

Andrea L. Dulberg
Assistant Secretary