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INTERNATIONAL PAPER CO /NEW/  
Form 8-K  
October 26, 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

October 26, 2004  
(Date of Report/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.)

400 Atlantic Street  
Stamford, Connecticut 06921  
(Address and zip code of principal executive offices)

(203) 541-8000  
(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 of 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))

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ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On October 26, 2004, International Paper Company issued a press release reporting earnings for the third quarter of 2004 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

(c) Exhibits

Exhibit 99.1: Press release of International Paper Company, dated October 26, 2004.

Exhibit 99.2: Slides of International Paper Company, dated October 26, 2004.

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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/ Andrea L. Dulberg

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Name: Andrea L. Dulberg  
Title: Assistant Secretary

Date: October 26, 2004

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EXHIBIT INDEX

Exhibit 99.1: Press release of International Paper Company, dated October 26, 2004.

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Exhibit 99.2: Slides of International Paper Company, dated October 26, 2004.

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STATEMENT OF DIFFERENCES

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The registered trademark symbol shall be expressed as..... 'r'