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INTERNATIONAL PAPER CO /NEW/  
Form 8-K  
July 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

JULY 26, 2004  
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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  
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(Commission  
File Number)

13-  
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(I.R.S.  
Identifi

400 Atlantic Street, Stamford, Connecticut  
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(Address of principal executive offices)

0  
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(Zip

203-541-8000  
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(Registrant's telephone number, including area code)

Item 12. Results of Operations and Financial Condition

On July 26, 2004, International Paper Company issued a press release reporting earnings for the second quarter 2004. A copy of the press release is furnished as Exhibit 99.1 to this report and is incorporated herein by reference.

SIGNATURES

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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 thereunto duly authorized.

INTERNATIONAL PAPER COMPANY

By: /s/ Andrea L. Dulberg  
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Name: Andrea L. Dulberg  
Title: Assistant Secretary

Date: July 26, 2004  
Stamford, Connecticut

EXHIBIT INDEX

Exhibit Number -----	Exhibit Name -----
99.1	Press Release of International Paper Company dated July 26, 2004

STATEMENT OF DIFFERENCES

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