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INTERNATIONAL PAPER CO /NEW/ Form 8-K April 23, 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

April 23, 2004

Date of Report (Date of earliest event reported):

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 (I.R.S. Employer Identification No.)

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

06921 -----(Zip Code)

203-541-8000

(Registrant's telephone number, including area code)

Item 12. Results of Operations and Financial Condition

On April 23, 2004, International Paper Company issued a press release reporting earnings for the first quarter 2004. A copy of the press release is furnished as Exhibit 99.1 to this report and is incorporated herein by reference.

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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 thereunto duly authorized.

INTERNATIONAL PAPER COMPANY
-----(Registrant)

Date: April 23, 2004

By: /s/ Andrea L. Dulberg

-----Stamford, Connecticut

Andrea L. Dulberg

Assistant Secretary

EXHIBIT INDEX

Exhibit 99.1 - Press Release of International Paper Company dated April 23, 2004

STATEMENT OF DIFFERENCES