

0708

INTERNATIONAL PAPER

CAROL M. SAMALIN
ASSISTANT SECRETARY

August 13, 2002

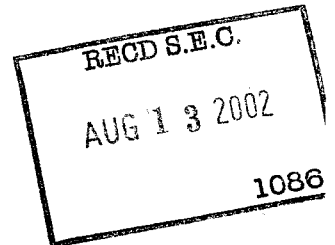
INTERNATIONAL PAPER PLAZA
STAMFORD, CT 06921
PHONE 203 541 8583
FAX 203 541 8208
E-MAIL carol.samalin@ipaper.com

DELIVERED BY MESSENGER

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

RECEIVED
OFFICE OF THE SECRETARY

AUG 13 2002



**Re: International Paper Company – Statements Under Oath of
Principal Executive Officer and Principal Financial Officer**

Dear Mr. Katz:

On behalf of International Paper Company, enclosed are the following original and one copy of documents in accordance with the Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (File No. 40-460, June 27, 2002):

1. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by John T. Dillon, Chairman and Chief Executive Officer, the Principal Executive Officer of International Paper
2. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by John V. Faraci, Executive Vice President and Chief Financial Officer, the Principal Financial Officer of International Paper

Please acknowledge receipt of the enclosed by file stamping the enclosed copy of this letter and the enclosed copy of each Statement and return them to the waiting messenger.

Very truly yours,

Ms. Judith McLeavey - NYSE

0708

**Statement Under Oath of Principal Executive Officer and Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, John V. Faraci state and attest that:


- 1) To the best of my knowledge, based upon a review of the covered reports of International Paper Company, and except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

- 2) I have reviewed the contents of this statement with the Company's Audit and Finance Committee.

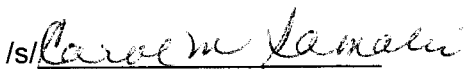
- 3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - International Paper Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2001;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of International Paper Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

RECD S.E.C.
AUG 13 2002
1086

Subscribed and sworn to
Before me this 13 day of
August 2002.



John V. Faraci
Executive Vice President and
Chief Financial Officer
(Principal Financial Officer)
August , 2002



Notary Public

RECEIVED
OFFICE OF THE SECRETARY

My Commission Expires: 7/31/06

AUG 13 2002

CAROL M. SAMALIN
NOTARY PUBLIC
MY COMMISSION EXPIRES JULY 31, 2006