

INTERNATIONAL PAPER CO /NEW/

Form 10-Q/A

June 29, 2010

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

**FORM 10-Q/A**

**Amendment No. 1**

x **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

**For the Quarterly Period Ended March 31, 2010**

.. **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

**For the Transition Period From \_\_\_\_\_ to \_\_\_\_\_**

Commission File Number 1-3157

**INTERNATIONAL PAPER COMPANY**

(Exact name of registrant as specified in its charter)

<b>New York</b> (State or other jurisdiction of incorporation of organization)	<b>13-0872805</b> (I.R.S. Employer Identification No.)
<b>6400 Poplar Avenue, Memphis, TN</b> (Address of principal executive offices)	<b>38197</b> (Zip Code)
<b>Registrant's telephone number, including area code: (901) 419-7000</b>	

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (paragraph 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer  Accelerated filer

Non-accelerated filer  Smaller company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

The number of shares outstanding of the registrant's common stock as of May 4, 2010 was 436,593,816.

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**International Paper Company**

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**Explanatory Note**

This Amendment No. 1 to Quarterly Report on Form 10-Q (this Amendment ) amends the Company's Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2010 that was originally filed on May 7, 2010 (the Original Form 10-Q ). This Amendment is being filed solely to provide a revised copy of Exhibit 10.1 that was included with the Original Form 10-Q. The only change that has been made to Exhibit 10.1 is to include a legend on the first page of the exhibit regarding the omission of certain confidential terms from the exhibit.

No other changes have been made to the Form 10-Q by this Amendment. This Form 10-Q/A speaks as of the original filing date of the Original Form 10-Q, does not reflect events that may have occurred subsequent to the original filing date, and does not modify or update in any way disclosures made in the Original Form 10-Q.

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**ITEM 6. EXHIBITS**

(a) Exhibits

- 10.1 Amendment No. 3, dated as of January 13, 2010, to the Second Amended and Restated Credit and Security Agreement dated as of March 13, 2008 (the Agreement ) by and among Red Bird Receivables, LLC, as borrower, International Paper Company as servicer, the conduits and Liquidity Banks (as such terms are defined in the Agreement) from time to time parties thereto, and the agents parties thereto. Certain confidential portions have been omitted and filed separately with the Securities and Exchange Commission pursuant to a request for confidential treatment.
- 31.1 Certification by John V. Faraci, Chairman and Chief Executive Officer, pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
- 31.2 Certification by Tim S. Nicholls, Chief Financial Officer, pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

**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: June 29, 2010

By /s/ Tim S. Nicholls  
Tim S. Nicholls  
Senior Vice President and Chief Financial Officer

Date: June 29, 2010

By /s/ Robert J. Grillet  
Robert J. Grillet  
Vice President Finance and Controller