

INTERNATIONAL PAPER CO /NEW/  
Form 10-Q/A  
August 14, 2012

**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, 2012

.. **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)

New York  
(State or other jurisdiction of

incorporation of organization)

6400 Poplar Avenue, Memphis, TN  
(Address of principal executive offices)

Registrant's telephone number, including area code: (901) 419-7000

13-0872805  
(I.R.S. Employer

Identification No.)

38197  
(Zip Code)

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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 the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>

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, par value \$1.00 per share, as of April 30, 2012 was 437,318,509.

**EXPLANATORY NOTE**

International Paper Company (the Company) is filing this Amendment No. 1 on Form 10-Q/A (this Form 10-Q/A) to its Quarterly Report on Form 10-Q for the quarter ended March 31, 2012 (the Form 10-Q) (filed on May 7, 2012) solely to re-file Exhibit 10.1 in response to comments the Company received from the Securities and Exchange Commission on a confidential treatment request the Company made for certain portions of such exhibit when it was filed with the Form 10-Q. Specifically, the re-filed exhibit contains the first and last rows of the table within Annex B to the exhibit, which were redacted from the exhibit when it was filed with the Form 10-Q.

This Form 10-Q/A does not reflect events occurring after the filing of the Form 10-Q. No other modifications or changes are being made to the Form 10-Q or the exhibits filed therewith by means of this Form 10-Q/A. Accordingly, this Form 10-Q/A should be read in conjunction with the Form 10-Q and the Company's other filings with the Securities and Exchange Commission.

**PART II. OTHER INFORMATION**

**ITEM 6. EXHIBITS**

Refer to the Exhibit Index herein for a list of the exhibits that are being filed as part of this Form 10-Q/A or, where indicated, were previously filed and are hereby being incorporated by reference.

**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: August 14, 2012

By /s/ CAROL L. ROBERTS  
Carol L. Roberts

Senior Vice President and Chief

Financial Officer

Date: August 14, 2012

By /s/ TERRI L. HERRINGTON  
Terri L. Herrington

Vice President Finance and Controller

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**EXHIBIT INDEX**
**Exhibit**

<b>Number</b>	<b>Description</b>
10.1	Amendment No. 5, dated as of January 11, 2012, to the Second Amended and Restated Credit and Security Agreement, dated as of March 13, 2008, by and among Red Bird Receivables, LLC, as Borrower, International Paper Company, as Servicer, the Conduits and Liquidity Banks 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.*
10.2	Amendment No. 3, dated as of January 11, 2012, to the Receivables Sale and Contribution Agreement, dated as of March 13, 2008, between International Paper Company and Red Bird Receivables, LLC (incorporated by reference to Exhibit 10.2 to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).
10.3	Loan Agreement, dated December 3, 2007, by and among TIN Land Financing, LLC, Citibank, N.A., Citicorp North America, Inc., as Agent, and the other Lenders named therein (incorporated by reference to Exhibit 10.1 to Temple-Inland's Current Report on Form 8-K filed with the Commission on December 4, 2007).
10.4	Amendment No. 1 dated August 11, 2011 to Loan Agreement, dated December 3, 2007, by and among TIN Land Financing, LLC, Citibank, N.A., Citicorp North America, Inc., as Agent, and the other Lenders named therein (incorporated by reference to Exhibit 10.1 to Temple-Inland's Quarterly Report on Form 10-Q for the quarter ended October 1, 2011, and filed with the Commission on November 7, 2011).
10.5	Loan Agreement, dated December 3, 2007, by and among TIN Timber Financing, LLC, Citibank, N.A., Citicorp North America, Inc., as Agent, and the other Lenders named therein (incorporated by reference to Exhibit 10.2 to Temple-Inland's Current Report on Form 8-K filed with the Commission on December 4, 2007).
10.6	Amendment No. 1 dated August 11, 2011 to Loan Agreement, dated December 3, 2007, by and among TIN Timber Financing, LLC, Citibank, N.A., Citicorp North America, Inc., as Agent, and the other Lenders named therein (incorporated by reference to Exhibit 10.2 to Temple-Inland's Quarterly Report on Form 10-Q for the quarter ended October 1, 2011, and filed with the Commission on November 7, 2011).
10.7	Pulpwood Supply Agreement, dated October 31, 2007, by and between TIN Inc. and CPT LOGCO, LLC. Certain confidential portions have been omitted and filed separately with the Securities and Exchange Commission pursuant to a request for confidential treatment (incorporated by reference to Exhibit 10.25 to Temple-Inland's Annual Report on Form 10-K for the year ended December 29, 2007, and filed with the Commission on February 27, 2008).
10.8	Sawtimber Supply Agreement, dated October 31, 2007, by and between TIN Inc. and CPT LOGCO, LLC. Certain confidential portions have been omitted and filed separately with the Securities and Exchange Commission pursuant to a request for confidential treatment (incorporated by reference to Exhibit 10.26 to Temple-Inland's Annual Report on Form 10-K for the year ended December 29, 2007, and filed with the Commission on February 27, 2008).
10.9	Form of Timber Note Receivable (incorporated by reference to Exhibit 10.1 to Temple-Inland's Quarterly Report on Form 10-Q for the quarter ended July 3, 2010, and filed with the Commission on August 9, 2010).
10.10	Form of Letter of Credit (incorporated by reference to Exhibit 10.2 to Temple-Inland's Quarterly Report on Form 10-Q for the quarter ended July 3, 2010, and filed with the Commission on August 9, 2010).
11	Statement of Computation of Per Share Earnings (incorporated by reference to Exhibit 11 to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).
12	Computation of Ratio of Earnings to Fixed Charges and Preferred Stock Dividends (incorporated by reference to Exhibit 12 to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).
18	Preferability letter from independent registered public accounting firm (incorporated by reference to Exhibit 18 to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).
31.1	Certification of principal executive officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (incorporated by reference to Exhibit 31.1 to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).

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- 31.2 Certification of principal financial officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (incorporated by reference to Exhibit 31.2 to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).
- 31.3 Certification of principal executive officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (relating to this Form 10-Q/A).\*
- 31.4 Certification of principal financial officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (relating to this Form 10-Q/A).\*
- 32 Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (incorporated by reference to Exhibit 32 to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).
- 101.INS XBRL Instance Document (incorporated by reference to Exhibit 101.INS to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).
- 101.SCH XBRL Taxonomy Extension Schema (incorporated by reference to Exhibit 101.SCH to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).
- 101.CAL XBRL Taxonomy Extension Calculation Linkbase (incorporated by reference to Exhibit 101.CAL to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).
- 101.DEF XBRL Taxonomy Extension Definition Linkbase (incorporated by reference to Exhibit 101.DEF to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).
- 101.LAB XBRL Taxonomy Extension Label Linkbase (incorporated by reference to Exhibit 101.LAB to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).
- 101.PRE XBRL Extension Presentation Linkbase (incorporated by reference to Exhibit 101.PRE to International Paper Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2012, and filed with the Commission on May 7, 2012).

\* filed herewith.