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Secretary of the Senate Office of Public Records 232 Hart Building Washington, DC 20510

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LOBBYING REPORT

Lobby Disclosure Act of 1995 (Section 5) - All Filers Are Required To Complete This Page

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4. Conuct Name Rochelle B. Bernstein	Telephone (202) 481-7745	E-mail (optional) Rachelle, B. Bernstein @us. andersen, com	5. Senate ID # 4367-354
7. Client Name			6 House ID# 31246029
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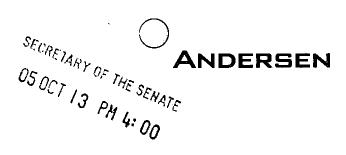
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Arthur Andersen LLP	CIKIN PUNK_	Originational Page	_
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15. General issue area code TAX (one per page)			
16. Specific lobbying issues			
International mx issues			
17. House(s) of Congress and Federal agencies contact	rtedi (Check if None	
House of Representatives Senate Joint Committee on Taxation			
18. Name of each individual who acted as a lobbyist i	n this issue area		
Name		Coverz4 Official Position (if a	pplicable) New
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Carol Doran Klein, Participating Principal			
Harrison Cohen, Participating Principal			,
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19. Interest of each foreign eatity in the specific issue	s listed on line 16	above Check if None	
Signature Rockelle B. Bernste-	-	Date	February 14, 2002
Print Name and Title Ruchelle B. Bernstein, Part	icepating Principal		
Form LD-2 (Rev. 6/98)			Page 2 of 2

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October 10, 2005

VIA FEDERAL EXPRESS

Senate office of Public Records 232 Hart Senate Office Building Washington, DC 20515 Arthur Andersen LLP

33 West Monroe Street Chicago IL 60603-5385

Tel 312 580 0033

www.andersen.com

RE: Termination Report International Paper (4367-354)

Dear Sir or Madam:

Pursuant to Section 4(d) of the Lobbying Disclosure Act, please record the registration termination of International Paper. Enclosed is updated form LD-2 along with a copy of the letter received by Arthur Andersen LLP ("Andersen") in regards to this matter. Please note the incorrect date on the letter of 2004 instead of the year 2005.

Andersen is no longer employed or retained by this client to conduct lobbying activities and does not anticipate any further lobbying activities. Per the instructions of the Legislative Resource Center, termination box number 10 has been checked and back dated to reflect the best known date of termination.

Should you have any questions or require any additional information, please contact Catherine Smith at 312/931-8372.

Very truly yours,

ARTHUR ANDERSEN LLP

By: Catherine J. Smith

Enclosures

cc: Legislative Resource Center

B-106

Cannon House Office Building

Washington, DC 20515