

**International  
Multifoods  
Corporation**

1744  
**John E. Byom**  
Vice President, Finance and  
Chief Financial Officer

**RECEIVED  
OFFICE OF THE SECRETARY  
SEP 24 2002**

September 24, 2002

**Via Overnight Courier and  
Facsimile (202) 942-9651**

**Mr. Jonathan G. Katz**  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549-0609

**Re: Sworn Statements of Principal Executive Officer and Principal  
Financial Officer of International Multifoods Corporation  
Pursuant to SEC Order 4-460**

**Dear Mr. Katz:**

Enclosed are the following sworn statements of Gary E. Costley,  
Principal Executive Officer, and John E. Byom, Principal Financial Officer, of  
International Multifoods Corporation, which are delivered to you Pursuant to  
SEC Order 4-460 :

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

Please stamp the enclosed copy of this letter to indicate your receipt of  
this letter and the enclosures and return it to me in the enclosed self-addressed  
envelope.

Very truly yours,



**John E. Byom**

TJK/smd

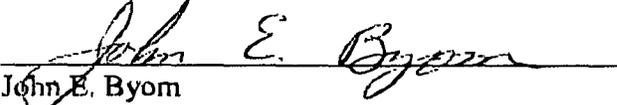
1744

OMB Number: 3235-0569  
Expires: January 31, 2003

**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING  
FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, John E. Byom, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of International Multifoods Corporation, 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 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":
  - Annual Report on Form 10-K for the fiscal year ended March 2, 2002 of International Multifoods Corporation;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of International Multifoods Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

  
John E. Byom  
September 24, 2002

Subscribed and sworn to  
before me this 24th day of  
September, 2002.

  
Notary Public

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My Commission Expires:  
January 31, 2005