



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549

July 2, 2010

Mr. Kevin C. Berryman  
EVP and CFO  
International Flavors & Fragrances Inc.  
521 West 57<sup>th</sup> Street  
New York, New York 10019

**Re: International Flavors & Fragrances Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2010**  
**Form 8-K Filed February 9, 2010**  
**Definitive Proxy Statement Filed March 9, 2010**  
**File No. 1-4858**

Dear Mr. Berryman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief