



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

February 2, 2008

**Via U.S. mail and facsimile**

Mr. Robert M. Amen  
Chairman of the Board and Chief Executive Officer  
International Flavors & Fragrances Inc.  
5221 West 57<sup>th</sup> Street  
New York, NY 10019

**RE: Form 10-K for the fiscal year ended December 31, 2006  
Form 10-Q for the quarter ended June 30 2007  
Proxy Statement on Schedule 14A  
File No. 001-04858**

Dear Mr. Amen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

You may contact Jennifer Hardy, Legal Branch Chief, at (202) 551-3767 if you have any questions regarding legal matters. If you have any questions regarding comments on the financial statements and related matters, please direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief