

July 28, 2020

Anne Chwat, Esq.  
Executive Vice President, General Counsel and Corporate Secretary  
International Flavors & Fragrances Inc.  
521 West 57th Street  
New York, NY 10019

Flavors & Fragrances Inc.  
Statement on Schedule 14A  
as amended

Re: International  
Preliminary Proxy  
Filed May 7, 2020,  
File No. 001-04858

Dear Ms. Chwat:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Kyle A. Harris, Esq.