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COMMUNICATIONS SECTION  
SECURITIES AND EXCHANGE COMMISSION

February 14, 1973

REGD. S.E.C.

FEB 20 1973

Securities and Exchange Commission  
Washington, D.C. 20549

Attention: Mr. John Heneghan

Re: International Multifoods Corporation

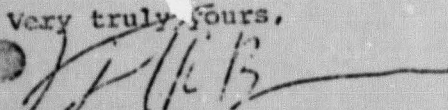
Gentlemen:

Reference is made to your correspondence of February 7, 1973 regarding International Multifoods Corporation and the request for the No-Action letter submitted by Mrs. Bede Goldberger, Sidney Goldberger, Robert Goldberger and Howard Goldberger. One error appeared in your letter which is incorrect. Sidney Goldberger is not a parent of Robert or Howard Goldberger. He is instead an uncle. We trust that this is not significant with respect to the position taken in reference to your correspondence.

It is believed that the position taken with respect to Bede Goldberger and Sidney Goldberger is most unfortunate and incorrect. Accordingly, the undersigned does hereby request a hearing before the Commission with respect to the propriety of sales by Bede Goldberger and Sidney Goldberger without compliance with the registration requirements of the Securities Act of 1933, as amended, and without compliance with Rule 144.

Thank you for your consideration and please advise with respect to when such a hearing may be arranged.

Very truly yours,

  
Frank R. Berman

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