

INTERNATIONAL MICROCOMPUTER SOFTWARE INC /CA/  
Form CORRESP  
November 03, 2004

INTERNATIONAL MICROCOMPUTER SOFTWARE, INC.  
100 ROWLAND WAY SUITE 300  
NOVATO, CA 94945

VIA EDGAR  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549

Attn: Hugh Fuller, Examiner

RE: REGISTRATION OF SHARES OF INTERNATIONAL MICROCOMPUTER SOFTWARE, INC.  
FOR RESALE BY CERTAIN SHAREHOLDERS, REGISTRATION STATEMENT NO.  
333-119359.

Ladies and Gentlemen:

International Microcomputer Software, Inc. hereby requests that the Commissioner take appropriate action to cause the above-referenced Registration Statement to become effective at 9:30 AM on Thursday, November 4, 2004, or as soon thereafter as practicable. This request supersedes one submitted previously.

Very truly yours,

International Microcomputer Software, Inc.

/s/ William J. Bush

By William J. Bush  
Chief Financial Officer & Secretary