



DIVISION OF  
CORPORATION FINANCE

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

March 19, 2019

Margaret E. McCandless  
Vice President, General Counsel and Secretary  
Intrepid Potash, Inc.  
1001 17th Street, Suite 1050  
Denver, Colorado 80202

**Re: Intrepid Potash, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 12, 2019**  
**File No. 333-230222**

Dear Ms. McCandless:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Ronald (Ron) E. Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Ned Prusse