

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

DIVISION OF CORPORATION FINANCE

September 23, 2021

Luis Felipe Castellanos Lopez Torres Chief Executive Officer Intercorp Financial Services Inc. Torre Interbank, Av. Carlos Villarán 140 La Victoria Lima 13, Peru

> Re: Intercorp Financial Services Inc. Form 20-F for the Fiscal Year Ended December 31, 2020 Filed April 26, 2021 File No. 001-38965

Dear Mr. Castellanos Lopez Torres:

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 Finance