



DIVISION OF  
CORPORATION FINANCE

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

October 15, 2019

Danfeng Xu  
Treasurer and Controller  
The InterGroup Corporation  
12121 Wilshire Boulevard  
Suite 610  
Los Angeles, CA 90025

**Re: The InterGroup Corporation**  
**Form 10-K for the Fiscal Year Ended June 30, 2019**  
**Filed August 30, 2019**  
**File No. 001-10324**

Dear Ms. Xu:

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 Real Estate & Construction