

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

DIVISION OF CORPORATION FINANCE

May 18, 2020

Scott Longval Chief Financial Officer INTRICON CORP 1260 Red Fox Road Arden Hills, MN 55112

Re: INTRICON CORP Form 10-K for the Year Ended December 31, 2019 Filed March 16, 2020 File No. 001-05005

Dear Mr. Longval:

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 Manufacturing