

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

February 13, 2020

Scott Longval Intricon Corporation 1260 Red Fox Rd Arden Hills, MN 55112

Re: Intricon Corporation

Form 10-Q for the quarter ended September 30, 2019

Exhibit No. 10.1

Filed on November 8, 2019

File No. 001-05005

Dear Mr. Longval:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance