UNITED STATES SECURITIES AND EXCHANGE COMMISSION May 16, 2016

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

Intersect Ent, Inc. File No. 001-36545 - CF#33842

Intersect Ent, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on May 9, 2016.

Based on representations by Intersect Ent, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

| Exhibit 10.4 | through January 20, 2020 |
|--------------|--------------------------|
| Exhibit 10.5 | through May 9, 2019 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields Secretary