



DIVISION OF
CORPORATION FINANCE

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

October 1, 2020

Steven Bronson
Chief Executive Officer
Interlink Electronics Inc.
1 Jenner, Suite 200
Irvine, CA, 92618

Re: Interlink Electronics Inc.
Amendment No. 2 to Registration Statement on Form 10
Filed September 29, 2020
File No. 000-21858

Dear Mr. Bronson:

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 Technology

cc: John McIlvery