



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

February 1, 2011

Mr. Mark S. Gorder  
Chief Executive Officer  
Intricon Corporation  
1260 Red Fox Road  
Arden Hills, Minnesota 55112

RE: **Intricon Corporation**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 16, 2010**  
**File No. 1-05005**

Dear Mr. Gorder:

We have completed our review of your Form 10-K and related filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief