



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

May 16, 2018

Scott Longval  
Chief Financial Officer  
IntriCon Corporation  
1260 Red Fox Road  
Arden Hills, MN 55112

**Re: IntriCon Corporation  
Registration Statement on Form S-3  
Filed May 7, 2018  
File No. 333-224723**

Dear Mr. Longval:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

/s/ Tim Buchmiller for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Francis E. Dehel, Esq.  
Blank Rome LLP