Heritage tourism is having a great development in recent years, especially focused on the World Heritage Site. However, in recent years also tourists are looking for new experiences related to Intangible Cultural Heritage. This paper presents an investigation that analyzes the relationship between Intangible Cultural Heritage of UNESCO (the development of Panama Hat) and tourism development associated with it, and developed in the city of Cuenca (Ecuador), declared a World Heritage Site. The main results of this research focuses on the analysis of socio-demographic profile of the visitor, attributes related to intangible heritage and the response that gives tourists regarding the satisfaction of your trip.

KEY WORDS: Panama hat, Ecuador, Intangible Cultural Heritage, tourist demand, satisfaction.