The aim of this paper is to investigate the relationship between the Co-creation and Internal Marketing in the Food Trade Association of Penuelas. It seeks to test a series of hypotheses that lead to determine the existence of Internal Marketing and whether this affects the development of innovation through a collaborative activity designated as Co-creation between frontline employees corresponding to the visible face of the organization and customers. To determine this, analysis of variance factor, exploratory factor analysis and analysis of Spearman's rank correlation coefficient is performed. The results suggest that the association study, has among its internal marketing resources and get an assessment of the involvement of front-line employees and an assessment of the active participation of its customers, but employees and clients do not work together to develop Innovation through Co-Creation.

KEY WORDS: innovation, co-creation, tourism, restaurant, internal marketing.