



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2023

John Swallow  
President & CEO  
Idaho Strategic Resources, Inc.  
201 N. 3RD Street  
Coeur d'Alene, ID 83814

**Re: Idaho Strategic Resources, Inc.  
Registration Statement on Form S-3  
Filed November 13, 2023  
File No. 333-275469**

Dear John Swallow:

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 Timothy S. Levenberg, Special Counsel, at 202-551-3707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Lukas O'Dowd, Esq., of Lyons O'Dowd, PLLC