



DIVISION OF
CORPORATION FINANCE

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

October 3, 2024

Miranda J. Spaulding
Chief Financial Officer
Eagle Bancorp Montana, Inc.
1400 Prospect Avenue
Helena, MT 59601

Re: Eagle Bancorp Montana, Inc.
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 001-34682

Dear Miranda J. Spaulding:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Finance