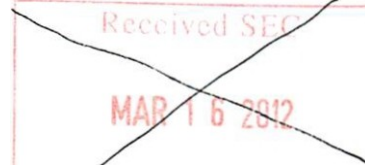


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March 14, 2012



Michael R. Clampitt  
Jessica Livingston  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-3561

MAR 20 2012

DC

Re: Idaho Mutual Trust Community Finance Co-op, LLC  
Regulation A Offering Statement on Form 1-A  
Filed October 31, 2011  
File No. 024-10311

Dear Mr. Clampitt and Ms. Livingston:

Enclosed is a letter dated March 14, 2012, from Idaho Mutual Trust Community Finance Co-op, LLC, regarding their changes and responses to the comments contained in your letter of February 29, 2012. You will note that their letter references a "key" to the changes in the Offering. The page numbers referenced in the "key" are only to the page numbers of the redlined version of the Offering.

I am enclosing per Ms. Livingston's request, five (5) redlined copies of the Offering as well as three (3) clean copies of the Offering. With reference to the exhibits, I have attached to each

Mr. Clampitt  
Ms. Livingston  
Page 2  
March 14, 2012

copy of the Offering a revised "Legal Opinion", which has been revised to satisfy Part III Exhibits, Item 2 (11) Opinion Re Legality, Item nos. 6 and 7 of your letter.

If you have any questions, please feel free to contact me.

Very



Scott A. Tschirgi

SAT:gds  
enclosures  
cc: client