

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

Washington, DC 20549

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:

We are writing in response to your letter dated February 29, 2012. We have reviewed your letter and have attempted to make the changes and/or address the comments contained therein.

Below is a key outlining the page numbers in which you will find our responses/changes to your comments:

<u>ITEM NO.</u>	<u>SEE PAGE</u>
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(Revised No.3, Plan of Distribution)

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Item No 5.

- Page 42 of Part F/S
- Page 42.. Proforma sheet headers
- Page 43- Note 1 of Financial Statement Proforma
- Page 43 -Note 1 of Financial Statement Profonna
- Pages 43 and 16- Revised/added Note 11 of.Financial Statement and No. 12 Risk Factor
- Pages 42 and 43 - Removed reference and calculation from FinBilcial Statement. See also Note 11
- Page 43 - Revised Note 5 .
- Pages 42 and 43 - Removed reference, see Note 11
- Pages 35 and 43 -Revised No. 1 paragraph of Use of Proceeds section. Revised Note 10

Part DI Exhibits
Item 2 CIII Opinion Re Legality

Item Nos.6 and 7
(See revised Legal Op on attached hereto)

Dated this tf day of March, 2012,

Idaho Mutual Trust Community Finance CoMop, LLC, a
Delaware limited liability company

By IMTCF, LLC, an Idaho limited liability
company, as the Manager of Idaho Mutual
Trust Community Finance Co-op, LLC



Thomas Buuck, Manager

Michael R. Clampitt
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Michael Hendrichs ·