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April 13, 2012

APR 17 2012
Washington, DC 20549

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

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

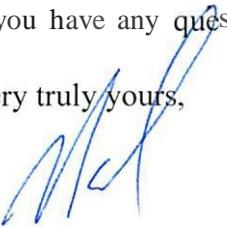
Dear Mr. Clampitt and Ms. Livingston:

Enclosed is a letter dated April 3, 2012, from Idaho Mutual Trust Community Finance Co-op, LLC, regarding their changes and responses to the comments contained in your letter of March 30, 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.

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

Very truly yours,


Scott A. Tschirgi

SAT:gds
enclosures
cc: client