

IDAHO
MUTUAL TRUST
Community Finance Co-op, LLC

July 18, 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

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

Dear Mr. Clampitt and Ms. Livingston:

We are writing in response to your telephone conversation with Mr. Tschirgi regarding footnote no. 6 to the Proforma and Risk Factor no. 12 of the Offering. Idaho Mutual Trust Community Finance Co-op, LLC has made edits and/or address the comments you had with these items in the enclosed redlined version of the Offering. *(See page nos. 16 and 44)*

We have also inserted a clause throughout that the Offering referencing that the Offering may be extended beyond November 2012 with a 100% affirmative vote of all current investors and the Manager. *(See page nos. 9, 16, 23 and 27)*

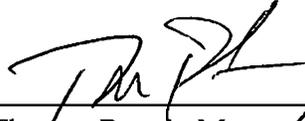
Per Ms. Livingston's request, five (5) redlined copies of the Offering as well as three (3) clean copies of the Offering are enclosed.

Dated this 18 day of July, 2012.

Michael R. Clampitt
-1 Jessica Livingston
Page 2
July 17, 2012

Idaho Mutual Trust Community Finance Co-op, 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



Thomas Buuck



Michael Hendrichs

enclosures
cc: Scott Tschirgi