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July 25, 2012

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SEC Filing Desk
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-3561

JUL 30 2012

Washt.,gton OC
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Re: Idaho Mutual Trust Community Finance Co-op, LLC
Regulation A Offering Statement on Form 1-A/A
Filed October 31, 2011
File No. 024-1031

To whom it may concern:

I am writing in response to a telephone conversation I had with Jessica Livingston regarding not providing a signed copy of the Offering for review.

Per Ms. Livingston's request, enclosed is the originally signed Regulation A Offering Statement with Exhibits attached and 2 complete copies, also enclosed are four (4) redlined copies of the Offering Statement which do not have the Exhibits attached.

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

Very truly yours,


Scott A. Tschirgi

SAT:gds
enclosures
cc: client w/out enclosures
cc: Jessica Livingston w/out enclosures