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August 7, 2012

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

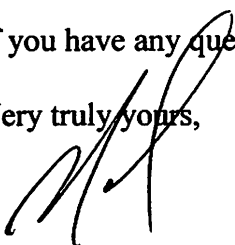
Re: Idaho Mutual Trust Community Finance Co-op, LLC
Regulation A Offering Statement on Form 1-A
Filed October 31, 2011
File No. 024-10311

To whom it may concern:

Per Ms. Livingston's request, enclosed is a letter from Idaho Mutual Trust Community Finance Co-op, LLC, which confirms that the named changes will be made to the Offering prior to its effectiveness.

If you have any questions

Very truly yours,



Scott A. Tschirgi

If you have any questions or need anything further, please feel free to contact me.

gds
enclosure
cc: client