



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 2, 2010

Dennis P. Angner  
President and Chief Financial Officer  
Isabella Bank Corporation  
401 N. Main Street  
Mt. Pleasant, Michigan 48858

**Re: Isabella Bank Corporation**  
**Form 10-K**  
**Filed March 11, 2010**  
**File No. 000-18415**

**Form 10-Q**  
**Filed May 7, 2010**  
**File No. 000-18415**

Dear Mr. Angner:

We have completed our review of your Form 10-K, related filings and amendments and have no further comments at this time.

Please contact Jessica Livingston at 202-551-3448 or me at 202-551-3464 with any other questions.

Sincerely,

Kathryn McHale  
Attorney-Advisor