



DIVISION OF
CORPORATION FINANCE

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

December 20, 2021

Peter J. Johnson
President and CEO
Eagle Bancorp Montana, Inc.
1400 Prospect Avenue
Helena, Montana 59601

**Re: Eagle Bancorp Montana, Inc.
Registration Statement on Form S-4
Filed on December 13, 2021
File No. 333-261611**

Dear Mr. Johnson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Christopher Wall at 202-551-4162 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Lloyd Spencer