



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

February 1, 2017

Via E-mail

Paul Pittman  
Chief Executive Officer  
Farmland Partners Inc.  
4600 S. Syracuse Street, Suite 1450  
Denver, CO 80237

**Re: Farmland Partners Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed March 15, 2016**  
**File No. 001-36405**

Dear Mr. Pittman:

We have completed our review of your filing as of December 22, 2016. 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.

Sincerely,

/s/ Jaime G. John

Jaime G. John  
Associate Chief Accountant  
Office of Real Estate and  
Commodities