



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F STREET, N.E.
WASHINGTON, D.C. 20549-7010

May 1, 2008

Mr. Ray Reaves
Chief Executive Officer and
Chief Financial Officer
FieldPoint Petroleum Corporation
1703 Edelweiss Drive
Cedar Park, TX 78613

Re: FieldPoint Petroleum Corporation
Form 10-KSB for Fiscal Year Ended December 31, 2006
Filed April 4, 2007
Form 10-KSB/A for the Fiscal Year Ended December 31, 2006
Filed January 22, 2008
Response Letter Dated January 22, 2008
Response Letter Dated April 14, 2008
File No. 001-32624

Dear Mr. Reaves:

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

Sincerely,

Jill Davis
Branch Chief