



DIVISION OF
CORPORATION FINANCE

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

April 11, 2011

Via Facsimile

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

**Re: FieldPoint Petroleum Corporation
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 31, 2010
Form 10-K/A for Fiscal Year Ended December 31, 2009
Filed January 11, 2011
File No. 1-32624**

Dear Mr. Reaves:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

/s/ Mark C. Shannon

Mark C. Shannon
Branch Chief