

Mail Stop 3561

October 23, 2007

Via Fax & U.S. Mail

Mr. Jeffrey L. Minch  
President and Chief Executive Officer  
Littlefield Corporation  
2501 North Lamar Boulevard  
Austin, Texas 78705

**Re: Littlefield Corporation  
Form 10-KSB for the year ended December 31, 2006  
Filed April 2, 2007  
File No. 0-24805**

Dear Mr. Minch:

We have completed our review of your Form 10-KSB noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief