



DIVISION OF
CORPORATION FINANCE

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

August 7, 2012

Via E-mail

Mr. Richard S. Chilinski
Chief Financial Officer
Littlefield Corporation
2501 N. Lamar Boulevard
Austin, Texas 78705

Re: Littlefield Corporation
Form 10-K for the year ended December 31, 2011
Filed March 27, 2012
Form 10-Q for the Quarter Ended March 31, 2012
Filed May 11, 2012
File No. 333-92060

Dear Mr. Chilinski:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel
Branch Chief