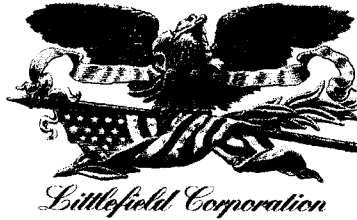


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URGENT EXCELLENCE



08 JUN 22 AM 7:32

Richard S. Chilinski
EVP and CFO

Via Certified Mail Return Receipt Requested

Top Hat Plan Exemption
Pension and Welfare
Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

RE: Littlefield Corporation
Statement Under 29 C.F.R. § 2520.104-23

Dear Sir or Madam:

I enclose a statement under 29 C.F.R. § 2520.104-23 in connection with the executive compensation arrangement(s) described in the statement.

Very truly yours,



Richard S. Chilinski
EVP and CFO
Littlefield Corporation
2501 North Lamar Boulevard
Austin, Texas 78705
512-476-5141 PH
rchilinski@littlefield.com
Enclosure

cc: file

STATEMENT UNDER 29 C.F.R. § 2520.104-23

**NAME AND ADDRESS
OF EMPLOYER**

Littlefield Corporation
2501 N Lamar Blvd
Austin TX 78705

EIN

74-2723809

DECLARATION

Littlefield Corporation maintains a Deferred Compensation plan primarily for the purpose of providing deferred compensation for a select group of one or more management or highly compensated employees.

NUMBER OF PLANS

One

**NUMBER OF EMPLOYEES
IN EACH PLAN**

Currently One

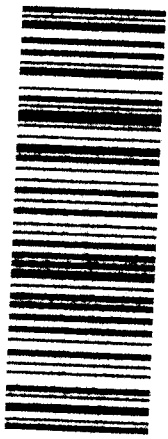
Littlefield Corporation

Dated: January 8, 2008

By: 
Richard S. Chilinski

Its: EVP and CFO

LTFD Management, Inc.
2501 North Lamar Blvd.
Austin, TX 78705



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Top Hat Plan Exemption
Pension: welfare
Benefits Administration
Room N-5044
US Department of Labor
200 Constitution Avenue, N.W.
Washington DC 20210

