



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

July 9, 2018

Via E-mail

Mr. Luca Fabbri  
Chief Financial Officer  
Farmland Partners Inc.  
4600 South Syracuse Street,  
Suite 1450  
Denver, CO 80237-2766

**Re: Farmland Partners Inc.  
Form 10-K for the fiscal year ended December 31, 2017  
Filed March 5, 2018  
File No. 1-36405**

Dear Mr. Fabbri:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick  
Assistant Chief Accountant  
Office of Real Estate and  
Commodities