



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

March 19, 2009

Mr. Michael G. Moore  
Chief Financial Officer  
Gulfport Energy Corporation  
14313 North May Avenue, Suite 100  
Oklahoma City, Oklahoma 73134

**Re: Gulfport Energy Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 17, 2008  
File No. 000-19514**

Dear Mr. Moore:

We have completed our review of your Form 10-K and response letter and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief