



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

January 22, 2018

Keri Crowell  
Chief Financial Officer  
Gulfport Energy Corporation  
3001 Quail Springs Parkway  
Oklahoma City, OK 73134

**Re: Gulfport Energy Corporation  
Registration Statement on Form S-4  
Filed January 18, 2018  
File No. 333-222592**

Dear Ms. Crowell:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Karina V. Dorin at (202) 551-3763 with any questions.

Sincerely,

*/s/ Kevin M. Dougherty for*

H. Roger Schwall  
Assistant Director  
Office of Natural Resources