

August 25, 2014

United States Securities and Exchange Commission
The Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549-3561
Attn: Angie Kim

Re: Gulfport Energy Corporation
Form 10-K for the Fiscal Year ended December 31, 2013
Filed February 28, 2014
Form 10-Q for the Quarterly Period Ended March 31, 2014
Filed May 9, 2014
File No. 0-19514

Dear Ms. Kim:

Reference is made to the comment letter received by Gulfport Energy Corporation (the “*Company*”) from the Staff of the Securities and Exchange Commission dated August 13, 2014 with respect to the Company’s periodic reports identified above (the “*Comment Letter*”). This letter will confirm our telephone call on Friday, August 22, 2014 granting a ten business day extension for the Company to respond to the Comment Letter. Accordingly, the Company will submit its responses on or before Thursday, September 11, 2014.

Thank you very much for your consideration.

Very truly yours,

/s/ Seth R. Molay

Seth R. Molay, P.C.

cc: Michael G. Moore
Chief Executive Officer & President
Gulfport Energy Corporation

1700 Pacific Avenue, Suite 4100 | Dallas, Texas 75201-4675 | 214.969.2800 | fax: 214.969.4343 | akingump.com