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October 17, 2014

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

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 Mr. Wojciechowski:

Reference is made to the comment letter received by Gulfport Energy Corporation (the “*Company*”) from the Staff of the Securities and Exchange Commission dated September 30, 2014 with respect to the Company’s periodic reports identified above (the “*Comment Letter*”). This letter will confirm our telephone call earlier today granting an extension for the Company to respond to the Comment Letter. Accordingly, the Company will submit its responses on or before Friday, November 7, 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