

GULFPORT ENERGY CORPORATION
14313 North May Avenue, Suite 100
Oklahoma City, Oklahoma 73134

February 3, 2015

VIA FACSIMILE AND EDGAR

United States Securities and Exchange Commission
The Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549-4628
Attn: Norman von Holtzendorff

Re: Gulfport Energy Corporation (the “Registrant”) and subsidiary guarantors listed on Schedule A hereto (“Co-Registrants” and, together with the Registrant, the “Registrants”) Registration Statement on Form S-4/A File No. 333-199905

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-4/A (File No. 333-199905), initially filed by the Registrants with the Securities and Exchange Commission (the “*Commission*”) on November 6, 2014, as amended by Amendment No. 1 filed with the Commission on February 3, 2015 (as so amended, the “*Registration Statement*”). Pursuant to Rule 461 of the Securities Act of 1933, as amended, the Registrants respectfully request that the effective date for the Registration Statement be accelerated to February 4, 2015 at 4:00 p.m. Washington, D.C. time or as soon thereafter as practicable.

The Registrants hereby acknowledge that:

- (1) should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- (2) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsible for the adequacy and accuracy of the disclosure in the filing; and
- (3) the Registrants may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Page 2
February 3, 2015
United States Securities and Exchange Commission

If you have any questions with respect to the foregoing, please do not hesitate to call me at (405) 242-4885 or Seth R. Molay of Akin Gump Strauss Hauer & Feld LLP at (214) 969-4780.

Sincerely,

/s/ Keri Crowell

Keri Crowell

Vice President and Controller

cc: Seth R. Molay, P.C.

Schedule A

Co-Registrants

Jaguar Resources LLC, a Delaware limited liability company
Puma Resources, Inc., a Delaware corporation
Gator Marine, Inc., a Delaware corporation
Gator Marine Ivanhoe, Inc., a Delaware limited liability company
Westhawk Minerals LLC, a Delaware limited liability company