



14313 North May Avenue, Suite 100  
Oklahoma City, Oklahoma 73134

September 2, 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: Kevin Dougherty

**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 File No. 333-206541**

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-4 (File No. 333-206541), filed by the Registrants with the Securities and Exchange Commission (the “*Commission*”) on August 24, 2015 (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 September 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 responsibility 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.

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If you have any questions with respect to the foregoing, please do not hesitate to call me at (405) 242-4975 or Seth R. Molay of Akin Gump Strauss Hauer & Feld LLP at (214) 969-4780.

Sincerely,

/s/ Aaron Gaydosik  
Aaron Gaydosik  
Chief Financial Officer

cc: Seth R. Molay, P.C.

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**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