



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

June 26, 2009

Mr. Michael J. Stevens
Chief Financial Officer
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290-2300

Re: Whiting Petroleum Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 25, 2009
Response Letter Dated June 12, 2009
File No. 1-31899

Dear Mr. Stevens:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director