



DIVISION OF
CORPORATION FINANCE

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

July 8, 2010

Mr. James J. Volker
Chairman, President and Chief Executive Officer
Whiting Petroleum Corporation
1700 Broadway, Suite 2300
Denver, CO 80290

Re: Whiting Petroleum Corporation
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 1, 2010
File No. 1-31899

Dear Mr. Volker:

We have completed our review of your 2009 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall
Assistant Director