



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

January 19, 2007

Mr. Michael G. Moore  
Chief Financial Officer  
Gulfport Energy Corporation  
14313 North May Avenue, Suite 100  
Oklahoma City, OK 73134

**Re: Gulfport Energy Corporation  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
Filed March 31, 2006  
Response Letter Dated January 18, 2007  
File No. 0-19514**

Dear Mr. Moore:

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

Sincerely,

Karl Hiller  
Branch Chief