



DIVISION OF  
CORPORATION FINANCE

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

March 11, 2011

VIA U.S. MAIL AND FACSIMILE

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

**Re: Gulfport Energy Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 12, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 28, 2010**  
**Current Report on Form 8-K**  
**Filed December 7, 2010**  
**File No. 0-19514**

Dear Mr. Moore:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director