



DIVISION OF
CORPORATION FINANCE

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

January 19, 2023

William J. Buese
Chief Financial Officer
Gulfport Energy Corporation
713 Market Drive
Oklahoma City, Oklahoma 73114

Re: Gulfport Energy Corporation
Form 10-K for Fiscal Year Ended December 31, 2021
File No. 001-19514

Dear William J. Buese:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation