

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

DIVISION OF CORPORATION FINANCE

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