



December 20, 2022

VIA EDGAR

Ethan Horowitz  
Jennifer O'Brien  
John Hodgin  
Division of Corporation Finance  
Office of Energy & Transportation  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-3561

**Re: Gulfport Energy Corporation  
Form 10-K for Fiscal Year Ended December 31, 2021  
Form 8-K filed November 1, 2022  
File No. 001-19514**

Ladies and Gentlemen:

On behalf of Gulfport Energy Corporation (the "*Company*") and as a follow-up to the Company's discussion with the staff (the "*Staff*") of the Securities and Exchange Commission regarding your letter, dated December 16, 2022, with respect to the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2021 and the Company's Current Report on Form 8-K filed November 1, 2022, I hereby request an extension of the deadline to respond to the comments as discussed with the Staff and hereby confirm that the Company will respond to the Staff's comments set forth in such letter on or before January 18, 2023.

If you have any questions regarding the foregoing, please contact the undersigned at (405) 252-4809 or Michael Rigdon of Kirkland & Ellis LLP at (713) 836-3647.

Sincerely,

/s/ Patrick K. Craine

Name: Patrick K. Craine  
Title: Chief Legal and Administrative Officer  
and Corporate Secretary

cc: Sean Wheeler, Kirkland & Ellis LLP  
Michael W. Rigdon, Kirkland & Ellis LLP  
Atma J. Kabad, Kirkland & Ellis LLP