GULFPORT ENERGY CORP Form 8-K May 14, 2007

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the

Securities Exchange Act of 1934

Date of report (Date of earliest event reported): May 14, 2007

GULFPORT ENERGY CORPORATION

(Exact Name of Registrant as Specified in Charter)

Delaware (State or other jurisdiction of incorporation)

000-19514 (Commission File Number) 73-1521290 (I.R.S. Employer

Identification Number)

14313 North May Avenue

Suite 100

Oklahoma City, OK (Address of principal executive offices) 73134 (Zip code)

(405) 848-8807

(Registrant s telephone number, including area code)

Not Applicable

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the Registrant under any of the following provisions:

- " Written communications pursuant to Rule 425 under the Securities Act
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act

Item 2.02. Results of Operations and Financial Condition.

On May 14, 2007, Gulfport Energy Corporation issued a press release announcing its financial and operating results for the first quarter ended March 31, 2007. A copy of the press release is attached as Exhibit 99.1 to this Current Report on Form 8-K.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

Number Exhibit

99.1 Press release dated May 14, 2007 announcing financial and operating results for the first quarter 2007.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: May 14, 2007

GULFPORT ENERGY CORPORATION

By: /s/ MICHAEL G. MOORE Michael G. Moore

Chief Financial Officer

Exhibit Index

Number Exhibit

99.1 Press release dated May 14, 2007 announcing financial and operating results for the first quarter 2007.