

GULFPORT ENERGY CORP  
Form SC 13G/A  
February 17, 2015

SECURITIES  
AND  
EXCHANGE  
COMMISSION  
Washington,  
D.C. 20549

SCHEDULE  
13G/A

Under the  
Securities  
Exchange Act of  
1934  
(Amendment  
No. 1)\*

Gulfport Energy  
Corporation  
(Name of  
Issuer)

Common Stock,  
par value \$0.01  
per share  
(Title of Class  
of Securities)

402635304  
(CUSIP  
Number)

December 31,  
2014  
(Date of Event  
Which Requires  
Filing of This  
Statement)

Check the  
appropriate box  
to designate the  
rule pursuant to  
which this  
Schedule is

filed:

X Rule 13d-1(b)

.. Rule 13d-1(c)

.. Rule 13d-1(d)

(Page 1 of 6  
Pages)

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\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

<b>1</b>	NAME OF REPORTING PERSON
<b>2</b>	Fir Tree Inc. CHECK THE APPROPRIATE BOX IF A MEMBER (b) " OF A GROUP
<b>3</b>	SEC USE ONLY CITIZENSHIP OR PLACE OF ORGANIZATION
<b>4</b>	New York SOLE VOTING POWER
<b>5</b>	2,888,080 shares of Common Stock (as defined below)
<b>6</b>	SHARED VOTING POWER
<b>7</b>	0 SOLE DISPOSITIVE POWER
<b>7</b>	2,888,080 shares of Common Stock SHARED DISPOSITIVE POWER
<b>8</b>	0
<b>9</b>	AGGREGATE AMOUNT

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

BENEFICIALLY  
OWNED BY EACH  
REPORTING  
PERSON

2,888,080 shares of  
Common Stock

CHECK BOX

IF THE

AGGREGATE

AMOUNT IN ..

ROW (9)

EXCLUDES

CERTAIN

SHARES

PERCENT OF

CLASS

REPRESENTED BY

AMOUNT IN ROW

(9)

3.4%

TYPE OF

REPORTING

PERSON

IA, CO

10

11

12

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**Item 1(a). NAME OF ISSUER**

Gulfport Energy Corporation (the "Issuer")

**Item 1(b). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES**

14313 North May Avenue, Suite 100  
Oklahoma City, Oklahoma 73134

**Item 2(a). NAME OF PERSON FILING**

This Schedule 13G/A is being filed on behalf of Fir Tree Inc., a New York corporation ("Fir Tree"), relating to Common Stock, par value \$0.01 per share (the "Common Stock"), issued by Issuer, purchased by certain private-pooled investment vehicles for which Fir Tree serves as the investment manager (the "Funds"). Fir Tree is the investment manager of the Funds, and has been granted investment discretion over portfolio investments, including the Common Stock held by the Funds.

**Item 2(b). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE**

The address of the principal business office of Fir Tree is:  
Fir Tree Inc.

505 Fifth Avenue

23rd Floor

New York, New York 10017

**Item 2(c). CITIZENSHIP**

Fir Tree is a New York corporation.

**Item 2(d). TITLE OF CLASS OF SECURITIES**

Common Stock, par value \$0.01 per share

**Item 2(e). CUSIP NUMBER**

402635304

**Item 3. IF THIS STATEMENT IS FILED PURSUANT TO Rules 13d-1(b), OR 13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:**

- (a) Broker or dealer registered under Section 15 of the Act;
- (b) Bank as defined in Section 3(a)(6) of the Act;

- (c)  Insurance company as defined in Section 3(a)(19) of the Act;
- (d)  Investment company registered under Section 8 of the Investment Company Act of 1940;
- (e)  An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f)  An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);

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- (g) " A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) " A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
- (i) " A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
- (j) " A non-U.S. institution in accordance with Rule 13d-1(b)(1)(ii)(J);
- (k) " Group, in accordance with Rule 13d-1(b)(1)(ii)(K).

If filing as a non-U.S. institution in accordance with Rule 13d-1(b)(1)(ii)(J), please

specify the type of institution: \_\_\_\_\_

**Item 4. OWNERSHIP**

The percentage set forth in this Schedule 13G/A is calculated based on 85,531,504 shares of Common Stock outstanding as of November 1, 2014, as reported in the Issuer's Quarterly Report on Form 10-Q filed as of November 6, 2014.

The information required by Items 4(a) - (c) is set forth in Rows 5-11 of the cover page hereto for the Reporting Person and is incorporated herein by reference for the Reporting Person.

**Item 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS**

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [ X ].

**Item 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON**

Not applicable.

**Item 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON**

Not applicable.

**Item 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP**

Not applicable.

**Item 9. NOTICE OF DISSOLUTION OF GROUP**

Not applicable.



**Item 10. CERTIFICATION**

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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SIGNATURES

After reasonable inquiry and to the best of his or its knowledge and belief, each of the undersigned certifies that the information set forth in this statement is true, complete and correct.

DATE: February 17, 2015

FIR TREE INC.

/s/ James Walker

Name: James Walker

Title: Managing Director