



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2022

James P. Henderson  
Executive Vice President Finance and Chief Financial Officer  
Whiting Petroleum Corporation  
1700 Lincoln Street, Suite 4700  
Denver, Colorado 80203-4547

**Re: Whiting Petroleum Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed February 25, 2021**  
**File No. 001-31899**

Dear Mr. Henderson:

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