

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

Corporation

Fiscal Year Ended December 31, 2021
2022

Re: Whiting Petroleum
Form 10-K for the
Filed February 23,
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