



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

May 9, 2018

Via E-mail

John H. Malanga
Chief Financial Officer
GulfSlope Energy, Inc.
2500 CityWest Blvd., Suite 760
Houston, Texas 77042

**Re: GulfSlope Energy, Inc.
Form 10-K for Fiscal Year Ended September 30, 2017
Filed December 29, 2017
File No. 000-51638**

Dear Mr. Malanga:

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,

/s/ Ethan Horowitz

Ethan Horowitz
Accounting Branch Chief
Office of Natural Resources