



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

July 31, 2009

Room 4631

Robin A. Seibert
Vice President – Finance, Chief Financial Officer and Treasurer
Gulf Island Fabrication, Inc.
567 Thompson Road
Houma, Louisiana 70363

Re: Gulf Island Fabrication, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Definitive Schedule 14A filed on March 19, 2009
File No. 000-22303

Dear Mr. Seibert:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief