



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

December 2, 2010

via U.S. mail and facsimile

Kerry J. Chauvin, CEO
Gulf Island Fabrication, Inc.
567 Thompson Road
Houma, Louisiana 70363

**RE: Gulf Island Fabrication, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 8, 2010
Forms 10-Q for the Fiscal Quarters Ended March 31, 2010,
June 30, 2010, and September 30, 2010
File No. 1-34279**

Dear Mr. Chauvin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief