



DIVISION OF  
CORPORATION FINANCE

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

November 21, 2017

David Schorlemer  
Executive Vice President and Chief Financial Officer  
Gulf Island Fabrication, Inc.  
16225 Park Ten Place, Suite 280  
Houston, Texas 77084

**Re: Gulf Island Fabrication, Inc.  
Registration Statement on Form S-3  
Filed November 17, 2017  
File No. 333-221653**

Dear Mr. Schorlemer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Kate McHale at (202) 551-3464 with any questions.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director  
Office of Manufacturing and  
Construction