



DIVISION OF  
CORPORATION FINANCE

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

November 17, 2006

Room 7010

Joseph P. Gallagher, III  
Vice President – Finance, Chief Financial Officer and Treasurer  
Gulf Island Fabrication, Inc.  
583 Thompson Road  
Houma, Louisiana 70363

**Re: Gulf Island Fabrication, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2006**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2006**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2006**

**File No. 000-22303**

Dear Mr. Gallagher:

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

Sincerely,

Nili N. Shah  
Branch Chief