



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