

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

August 21, 2024

Westley Stockton Chief Financial Officer Gulf Island Fabrication, Inc. 2170 Buckthorne Place, Suite 420 The Woodlands, Texas 77380

> Re: Gulf Island Fabrication, Inc. Form 10-K for the Fiscal Year Ended December 31, 2023 Filed March 8, 2024 File No. 001-34279

Dear Westley Stockton:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Manufacturing