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GULF ISLAND FABRICATION INC

Form 8-K July 28, 2006

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported): July 28, 2006

GULF ISLAND FABRICATION, INC. (Exact name of registrant as specified in its charter)

Louisiana 0-22303 72-1147390 (State or other jurisdiction (Commission (IRS Employer of incorporation) File Number) Identification No.)

583 Thompson Road Houma, Louisiana 70363 (Address of principal executive offices)(Zip Code)

(985) 872-2100 (Registrant's telephone number, including area code)

Not applicable (Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- [] Written communications pursuant to Rule 425 under the Securities Act $(17\ \text{CFR}\ 230.425)$
- [] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- [] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- [] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17CFR 240.13e-4(c))

Item 8.01 Other Events.

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On July 28, 2006, Gulf Island Fabrication, Inc. issued a press release announcing that its wholly-owned subsidiary G.M Fabricators, L.P. has received a Letter of Intent from Daewoo Shipbuilding & Marine Engineering Co., Ltd. ("DSME") to fabricate and load-out the Tower Top Section ("TTS") and the Tower Bottom Section ("TBS") for the Cabinda Gulf Oil Company Ltd. Tombua Landana DDP Compliant Tower Project. A copy of the press release is attached.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

The following exhibit is filed herewith:

Exhibit No. Description

99.1 Press Release dated July 28, 2006

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

GULF ISLAND FABRICATION, INC.

By: /s/ Joseph P. Gallagher, III

Joseph P. Gallagher, III
Vice President - Finance,
Chief Financial Officer
and Treasurer
(Principal Financial Officer
and Duly Authorized Officer)

Dated: July 28, 2006