GULF ISLAND FABRICATION INC Form 8-K April 30, 2007

> 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): April 27, 2007

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

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

0-22303

72-1147390

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 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))

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Item 8.01 Other Events.

On April 27, 2007, Gulf Island Fabrication, Inc. issued a press release announcing the declaration of a common stock dividend. A copy of the press release is attached as Exhibit 99.2.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

The following exhibit is filed herewith:

Exhibit No.	Description	
99.2	Press Release dated April 27,	2007

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: April 27, 2007