U.S. Shipping Partners L.P. Form 8-K February 19, 2008

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): February 11, 2008

U.S. Shipping Partners L.P.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)

001-32326 (Commission File Number) **20-1447743**(IRS Employer Identification No.)

399 Thornall St., 8th Floor Edison, NJ

08837 (Zip Code)

(Address of principal executive offices)

Registrant s telephone number, including area code: (732) 635-1500

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):

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

Edgar Filing: U.S. Shipping Partners L.P. - Form 8-K

SECTION 2 FINANCIAL INFORMATION

Item 2.02 Results of Operations and Financial Condition.

On February 11, 2008, U.S. Shipping Partners L.P. held an earnings conference call to discuss its fourth quarter financial results. A copy of the transcript of the earnings conference call is furnished as Exhibit 99.1 to this Form 8-K.

SECTION 9 FINANCIAL STATEMENTS AND EXHIBITS

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit Number

Title

99.1 Transcript from Earnings Conference Call held on February 11, 2008.

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.

 $U.S.\ SHIPPING\ PARTNERS\ L.P.$

By: US Shipping General Partner LLC,

its general partner

By: /s/ Albert E. Bergeron
Name: Albert E. Bergeron

Title: Vice President Chief Financial Officer

(principal financial and accounting officer)

Date: February 15, 2008