U.S. Shipping Partners L.P. Form 8-K November 26, 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: November 26, 2007 (Date of earliest event reported)

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 Number**) 399 Thornall St., 8th Floor **Edison**, NJ (Address of principal executive offices) 08837 (Zip Code) 732-635-1500 (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:

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))

Item 2.02. Results of Operations and Financial Condition

On November 26, 2007, U.S. Shipping Partners L.P. (the "Partnership") made an announcement regarding its current expectations for continued payment of distributions on its common units. A copy of the press release issued by the Partnership related thereto is furnished herewith as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits

(a) Financial statements: None
(b) Pro forma financial information: None
(c) Shell company transactions: None
(d) Exhibits 99.1 Press Release of U.S. Shipping Partners L.P. dated November 26, 2007

SIGNATURE

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.

Dated: November 26, 2007 U.S. SHIPPING PARTNERS L.P.

By: <u>/s/ Albert E. Bergeron</u> Albert E. Bergeron Vice President - Chief Financial Officer (principal financial and accounting officer)

Exhibit Index Exhibit No. Description 99.1 Press Release of U.S. Shipping Partners L.P. dated November 26, 2007