MARITRANS INC /DE/ Form SC 13G/A April 27, 2006

is filed:

[] Rule 13d-1(b)
[x] Rule 13d-1(c)
[] Rule 13d-1(d)

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

OMB APPROVAL
OMB NUMBER: 3235-0145
Expires: December 31, 2005
Estimated average burden
hours per response....11

SCHEDULE 13G/A

Under the Securities Exchange Act of 1934 (Amendment No4)*
MARITRANS INC.
(Name of Issuer)
COMMON STOCK
(Title of Class of Securities)
570363101
(CUSIP Number)
4/26/06
(Date of Event Which Requires Filing of this Statement)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

Check the appropriate box to designate the rule pursuant to which this Schedule

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 570363101
1. NAME OF REPORTING PERSON(S) S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON(S)
ROBERT L. GIPSON
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
(a) [ ] (b) [ ]
3. SEC USE ONLY
4. CITIZENSHIP OR PLACE OF ORGANIZATION
U.S.A.
NUMBER OF 5. SOLE VOTING POWER SHARES 50,000
BENEFICIALLY OWNED BY 6. SHARED VOTING POWER EACH 0
REPORTING PERSON 7. SOLE DISPOSITIVE POWER WITH 50,000
8. SHARED DISPOSITIVE POWER 0
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 50,000
10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

11. PEF	RCENT O	F CLASS REPRESENTED BY AMOUNT IN ROW (9)
0.7%		
12. TYF	PE OF R	EPORTING PERSON*
IN		
T+ om 1	(2)	Name of Issuer:
icem i.	(a)	
	(1.)	MARITRANS, INC.
	(b)	Address of Issuer's Principal Executive Offices:
		Two Harbour Place 302 Knights Run Avenue, Suite 1200 Tampa, FL 33602
Item 2.	(a)	Name of Person Filing: Robert L. Gipson, c/o INGALLS & SNYDER LLC
	(b)	Address of Principal Business Office, or if None, Residence: 61 BROADWAY, NEW YORK, NY 10006
	(c)	Citizenship: U.S.A.
	(d)	Title of Class of Securities:  COMMON STOCK
	(e)	CUSIP Number: 570363101
Item 3.		his statement is filed pursuant to Rules 240.13d-(1), or 2(b) or (c), check whether the person filing is a:
NOT APPLIC	CABLE	
	(a)	[ ] Broker or Dealer registered under Section 15 of the Act, (15 U.S.C 78o)
	(b)	[ ] Bank as defined in Section 3(a)(6) of the Act, (15 U.S.C 78c)
	(c)	[] Insurance Company as defined in Section 3(a)(19) of the Act, (15 U.S.C 78c)
	(d)	[ ] Investment Company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C 80a-8)
	(e)	[] Investment Adviser in accordance with Section 240.13d-1(b)(1)(ii)(E)
	(f)	[ ] Employee Benefit Plan or endowment fund in accordance

- (g) [ ] A parent holding company or control person in accordance with Section 240.13d-1(b)(1)(ii)(G) (h) [ ] A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C 1813) A church plan that is excluded from the definition of an (i) investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C 80a-3) [ ] Group, in accordance with Section 240.13d-1(b)(1)(ii)(J) (j) Item 4. Ownership. (a) Amount beneficially owned: 50,000-----, (b) Percent of class: 0.7%-----, (c) Number of shares as to which such person has: (i) Sole power to vote or to direct the vote 50,000----, (ii) Shared power to vote or to direct the vote (iii) Sole power to dispose or to direct the disposition of 50,000----, (iv) Shared power to dispose or to direct the disposition of
- Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [].

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

### INAPPLICABLE

Item 7. Identification and Classification of the Subsidiary which Acquired the Security Being Reported on By the Parent Holding Company.

#### INAPPLICABLE

Item 8. Identification and Classification of Members of the Group.

#### INAPPLICABLE

Item 9. Notice of Dissolution of Group.

#### INAPPLICABLE

Item 10. Certification.

(a) The following certification shall be included if the statement is filed pursuant to 240.13d-1 (b)

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

Signature.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: 4/26/06

/s/ Robert L. Gipson

-----

(Signature) \*

Robert L. Gipson

 $^{\star}$  Attention. Intentional misstatements or omissions of fact constitute federal criminal violations (see 18 U.S.C. 1001).