

March 8, 2019

David Grzebinski
President and Chief Executive Officer
Kirby Corporation
55 Waugh Drive, Suite 1000
Houston TX 77007

Re: Kirby Corporation
Form 10-K for the Year Ended December 31, 2017
Filed February 26, 2018
File No. 001-07615

Dear Mr. Grzebinski:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of

Office of

Corporation Finance

Transportation and Leisure