



DIVISION OF
CORPORATION FINANCE

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

December 14, 2010

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

**Re: Kirby Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010
File No. 001-07615**

Dear Mr. Grzebinski:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Max A. Webb
Assistant Director