

December 14, 2020

William Harvey  
Chief Financial Officer  
Kirby Corporation  
55 Waugh Drive, Suite 1000  
Houston, TX 77007

Year Ended December 31, 2019  
2020

Re: Kirby Corporation  
Form 10-K for the  
Filed February 24,  
File No. 001-07615

Dear Mr. Harvey:

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 Corporation Finance  
Office of Energy & Transportation