

KIRBY CORPORATION  
1775 St. James Place  
Houston, Texas 77056

Securities and Exchange Commission  
Washington, D.C. 20549

VIA EDGAR

Re: Kirby Corporation  
File No. 1-7615

Ladies and Gentlemen:

This letter will serve as a formal request to the Division of Corporation Finance of the Securities and Exchange Commission (the "Commission") to withdraw the Application for Withdrawal from Listing of Securities Pursuant to Section 12(d) of the Securities Exchange Act of 1934, dated October 23, 1996, filed with the Commission on November 4, 1996.

Sincerely,

KIRBY CORPORATION

By: /s/

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G. Stephen Holcomb, Vice President

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