



DIVISION OF
CORPORATION FINANCE

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

January 18, 2018

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

Re: Kirby Corporation
Form 10-K for Fiscal Year Ended December 31, 2016
Filed February 23, 2017
Form 10-Q for Fiscal Quarter Ended September 30, 2017
Filed November 8, 2017
File No. 001-07615

Dear Mr. Grzebinski:

We have completed our review of your filings. 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,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure