



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