



DIVISION OF
CORPORATION FINANCE

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

December 14, 2020

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

Re: Kirby Corporation
Form 10-K for the Year Ended December 31, 2019
Filed February 24, 2020
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