

Mail Stop 3561

September 3, 2009

Via Fax & U.S. Mail

Mr. Manuel G. Estrada  
Chief Financial Officer  
11 North Water Street  
Mobile, Alabama 36602

**Re: International Shipholding Corporation  
Form 10-K for the year ended December 31, 2008  
Filed March 13, 2009  
File No. 001-10852**

Dear Mr. Estrada:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief

VIA FACSIMILE  
(251) 706-0756