



DIVISION OF  
CORPORATION FINANCE

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

July 1, 2011

Via Fax & U.S. Mail

Mr. Niels M. Johnsen  
Chairman and Chief Executive Officer  
International Shipholding Corporation  
11 North Water Street  
Suite 18290  
Mobile, Alabama 36602

**Re: International Shipholding Corporation  
Form 10-K for the year ended December 31, 2010  
Filed March 14, 2011  
File No. 1-10852**

Dear Mr. Johnsen:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Linda Cvrkel  
Branch Chief