



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

May 8, 2007

By US Mail and Facsimile

Mr. Russell M. Gifford
Chief Financial Officer
Barnwell Industries, Inc.
1100 Alakea Street, Suite 2900
Honolulu, HA 96813

**Re: Barnwell Industries, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2006
Filed December 21, 2006
File No. 1-5103**

Dear Mr. Gifford:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief