



DIVISION OF  
CORPORATION FINANCE

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

April 9, 2009

Mr. Russell M. Gifford  
Chief Financial Officer  
Barnwell Industries, Inc.  
1100 Alakea Street, Suite 2900  
Honolulu, Hawaii 96813-2833

**Re: Barnwell Industries, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2008**  
**Filed December 18, 2008**  
**File No. 001-05103**

Dear Mr. Gifford:

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

Sincerely,

Karl Hiller  
Branch Chief