



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

DIVISION OF  
CORPORATION FINANCE

December 20, 2010

Mr. Jacob Benne  
Chief Executive Officer  
Urban Barns Foods Inc.  
7170 Glover Drive  
Milner, British Columbia, V0X 1T0  
Canada

**Re: Urban Barns Foods Inc.**  
**Form 8-K Filed December 14, 2010**  
**Form 8-K/A Filed December 17, 2010**  
**File No. 000-53942**

Dear Mr. Benne:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark C. Shannon  
Branch Chief