



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

DIVISION OF  
CORPORATION FINANCE

July 24, 2014

Via Email  
Richard Groome  
Chief Executive Officer  
Urban Barns Foods Inc.  
Office 205 – 209 Lakeshore Road  
Pointe-Claire, Quebec, Canada H9S 4L3

**Re: Urban Barns Foods Inc.**  
**Form 10-Q for the quarterly period ended April 30, 2013**  
**Filed June 14, 2013**  
**File No. 000-53942**

Dear Mr. Groome:

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,

/s/ Linda Cvrkel

Linda Cvrkel  
Branch Chief