

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

DIVISION OF CORPORATION FINANCE MAIL STOP 7010

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