



DIVISION OF  
CORPORATION FINANCE

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

June 17, 2015

Russell M. Gifford  
Executive Vice President and 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, 2014**  
**Filed December 18, 2014**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed January 15, 2015**  
**File No. 001-05103**

Dear Mr. Gifford:

We have completed our review of your filings. 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/H. Roger Schwall

H. Roger Schwall  
Assistant Director