



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2021

Alexander Kinzler  
Chief Executive Officer and President  
BARNWELL INDUSTRIES INC  
1100 Alakea Street, Suite 2900  
Honolulu, Hawaii 96813

**Re: BARNWELL INDUSTRIES INC**  
**Registration Statement on Form S-3**  
**Filed March 16, 2021**  
**File No. 333-254365**

Dear Mr. Kinzler:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Timothy Collins at 202-551-3176 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Christopher Doyle