



DIVISION OF  
CORPORATION FINANCE

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

January 21, 2026

Craig D. Hopkins  
Chief Executive Officer  
Barnwell Industries, Inc.  
1100 Alakea Street, Suite 500  
Honolulu, Hawaii 96813-2840

**Re: Barnwell Industries, Inc.**  
**Registration Statement on Form S-3**  
**Filed January 12, 2026**  
**File No. 333-292684**

Dear Craig D. Hopkins:

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 Cheryl Brown at 202-551-3905 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Marcelle S. Balcombe, Esq.