



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

DIVISION OF  
CORPORATION FINANCE

February 24, 2011

Mr. Eduardo Valero Erana  
President and Chief Executive Officer  
BARCLAY ROAD, INC.  
Pseo Alcobendas  
10 A Centro Comercial Boulevar  
Alcobendas, Spain 28109

**Re: Barclay Road, Inc.**  
**Item 4.01 Form 8-K**  
**Filed February 7, 2011**  
**File No. 0-52332**

Dear Mr. Erana:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Beverly A. Singleton  
Staff Accountant