

Mail Stop 4561

October 29, 2009

Tom Delaney  
President  
Barricade, Inc.  
112 North Curry Street  
Carson City, NV 89703

**RE: Barricade, Inc.  
Form 8-K Filed August 10, 2009  
File No. 333-143750**

Dear Mr. Delaney:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant