



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3628

November 19, 2018

Yasser Rezvi  
President and Treasurer  
Barclays Dryrock Funding LLC  
100 S. West Street, Office 120  
Wilmington, Delaware 19801

**Re: Barclays Dryrock Issuance Trust  
Barclays Bank Delaware  
Barclays Dryrock Funding LLC  
Registration Statement on Form SF-3  
Filed November 15, 2018  
File Nos. 333-228394, 333-228394-01 and 333-228394-02**

Dear Mr. Rezvi:

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.

You may contact Arthur Sandel at 202-551-3262 or me at 202-551-3850 if you have questions.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu  
Office Chief  
Office of Structured Finance

cc: Julie A. Gillespie, Esq.  
Mayer Brown LLP