



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

DIVISION OF  
CORPORATION FINANCE

May 18, 2022

Wai Chung  
Treasurer  
Barclays Dryrock Funding LLC  
100 S. West Street, Office 120  
Wilmington, Delaware 19801

**Re: Barclays Dryrock Issuance Trust  
Barclays Dryrock Funding LLC  
Registration Statement on Form SF-3  
Filed on May 13, 2022  
File Nos. 333-264933 and 333-264933-01**

Dear Ms. Chung:

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 Kayla Roberts at 202-551-3490 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Structured Finance