

Mail Stop 4561

October 20, 2009

Mr. Manouch Moshayedi
Chief Executive Officer
STEC, Inc.
3001 Daimler Street
Santa Ana, CA 92705-5812

Re: STEC, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 12, 2009
Form 10-Q for the Quarterly Period Ended March 31, 2009
Filed May 11, 2009
Form 10-Q for the Quarterly Period Ended June 30, 2009
Filed August 3, 2009
File No. 000-31623

Dear Mr. Moshayedi:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian
Accounting Branch Chief