



DIVISION OF  
CORPORATION FINANCE

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

August 17, 2010

Theodore R. Sanders  
Chief Financial Officer  
U.S. Auto Parts Network, Inc.  
17150 South Margay Avenue  
Carson, CA 90746

**Re: U.S. Auto Parts Network, Inc.**  
**Form 10-K for Fiscal Year Ended January 2, 2010**  
**Filed March 15, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 6, 2010**  
**File No. 001-33264**

Dear Mr. Sanders:

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

Sincerely,

H. Christopher Owings  
Assistant Director