



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

DIVISION OF  
CORPORATION FINANCE

February 2, 2011

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.**  
**Item 4.01 Form 8-K**  
**Filed June 23, 2010**  
**File No. 1-33264**

Dear Mr. Sanders:

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

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief