

**Mail Stop 4561**  
**Via Fax (510) 413-5699**

March 5, 2009

Adriel G. Lares  
VP of Finance, Chief Financial Officer  
3PAR Inc.  
4209 Technology Drive  
Fremont, CA 94538

**Re: 3PAR Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2008**  
**Filed June 12, 2008**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2008**  
**Filed on November 12, 2008**  
**File No. 001-33823**

Dear Mr. Lares:

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,

Kathleen Collins  
Accounting Branch Chief