

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

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