



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 20, 2018

Neil Watanabe  
Chief Financial Officer  
U.S. Auto Parts Network, Inc.  
16941 Keegan Avenue  
Carson, CA 90746

**Re: U.S. Auto Parts Network, Inc.**  
**Form 10-K for the Fiscal Year Ended December 30, 2017**  
**Filed March 14, 2018**  
**File No. 1-33264**

Dear Mr. Watanabe:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products