Mr. Manouch Moshayedi Chief Executive Officer STEC, Inc. 3001 Daimler Street Santa Ana, CA 92705-5812

Re: STEC, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2008

Filed March 12, 2009

Form 10-Q for the Quarterly Period Ended March 31, 2009

Filed May 11, 2009

Form 10-Q for the Quarterly Period Ended June 30, 2009

Filed August 3, 2009 File No. 000-31623

Dear Mr. Moshayedi:

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,

Stephen Krikorian Accounting Branch Chief