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