

Mail Stop 3561

March 12, 2010

VIA U.S. MAIL

H.P. Jin, Ph.D.
Chairman, Chief Executive Officer, and President
TNAV Holdings, Inc.
1130 Kifer Road
Sunnyvale, CA 94086

**Re: TNAV Holdings, Inc.
Amendment No. 3 to the Registration Statement on Form S-1
Filed February 2, 2010
File No. 333-162771**

Dear Mr. Jin:

We have reviewed your response to our letter dated February 26, 2010 and have the following additional comments. Please note that page references refer to the marked version of your filing provided by counsel.

KPI Table, page 105

1. We note your response to our prior comment 3 and reissue in part. We continue to believe that providing a qualitative description of the STI bonus targets, including whether individual targets were achieved, presents meaningful information to investors as they evaluate the structure of your executive compensation program. Additionally, it is not apparent how competitive harm could result by disclosing whether your NEOs achieved a particular target given the omission of the specific target and its respective weighting. As such, please revise the table on page 105 to indicate which targets were met by the named executive officers.

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As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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Please contact J. Nolan McWilliams at (202) 551-3217 or Susan Block at (202) 551-3210 with any questions.

Sincerely,

Susan Block
Attorney-Advisor

cc: Via facsimile (650) 493-6811
Julia Reigel, Esq.
Wilson Sonsini Goodrich & Rosati