

Mail Stop 4561

May 13, 2008

Judson C. Green  
President and Chief Executive Officer  
NAVTEQ Corporation  
425 W. Randolph Street  
Chicago, IL 60606

**Re: NAVTEQ Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
File No: 001-32262**

Dear Mr. Green:

We have reviewed the above-referenced filing and have the following comments. Please note that we have limited our review to the matters addressed in the comments below. If indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K For the Fiscal Year Ended December 31, 2007

Liquidity and Capital Resources, page 38

1. Item 303(A)(5) Regulation of S-K requires a tabular presentation of contractual obligations. We note your tabular presentation of your contractual "cash" obligations as of December 31, 2007. Tell us how your presentation complies with the requirements of the Item by referring to only "cash" obligations. Additionally, tell us what consideration was given to including disclosure of the amounts of unrecognized tax benefits in the footnote to the table. See issues

discussed at the April 17, 2007 AICPA SEC Regulations Committee – Joint Meeting with SEC Staff.

Notes to Consolidated Financial Statements

Note 2 – Marketable Securities, pages F-10 and F-11

2. Tell us how your disclosures meet the requirements of paragraphs 20 and 21 (a, b and c) of SFAS 115.

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Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. If you amend your filing(s), you may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter that keys your response 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 any amendment and your response to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

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NAVTEQ Corporation  
May 13, 2008  
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You may contact Tamara Tangen, Staff Accountant, at (202) 551-3443 or me at (202) 551-3730 if you have any questions regarding the above comments.

Sincerely,

Craig D. Wilson  
Senior Assistant Chief Accountant