



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

Mail Stop 3030

June 30, 2009

Via Facsimile and U.S. Mail

Mr. Rajat Bahri
Chief Financial Officer
Trimble Navigation Limited
935 Stewart Drive
Sunnyvale, CA 94085

**Re: Trimble Navigation Limited
Form 10-K for the Year Ended January 2, 2009
File No. 001-14845**

Dear Mr. Bahri:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief