

Mail Stop 3561

January 21, 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. 2 to the Registration Statement on Form S-1  
Filed January 5, 2010  
File No. 333-162771**

Dear Mr. Jin:

We have reviewed your response to our letter dated December 23, 2009. In addition to the oral comments delivered telephonically on January 13, 2010, we have the following additional comments. Please note that page references refer to the marked version of your filing provided by counsel.

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1. We note your response to our prior comment 15 and reissue, in part. Please provide specific disclosure of targets and the actual achievement against these targets for targets that are based on information that has been publicly reported, such as revenue targets. If you continue to believe that a target may be omitted because disclosure may cause competitive harm, disclose with specificity how difficult or likely it would be for the company or executive to achieve the undisclosed target. Refer to Instruction 4 to Item 402(b) of Regulation S-K.
2. In this regard, we also note your response to our prior comment 16; however, we reissue. We continue to believe that even if a particular target is not quantified because of risk of competitive harm, additional explanation of the various company and individual targets is nevertheless warranted. It is not apparent to us that all of the targets discussed in your response letter to us are encompassed in the targets you discuss in the registration statement. Accordingly, please revise as previously requested. Alternatively, tell us why specific targets are not a material part of your performance compensation.

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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.

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