

Robert Coleman
NavSight Holdings, Inc.
July 22, 2020
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Report of Independent Registered Public Accounting Firm, page F-2

2. We note the first sentence in the audit report refers to the balance sheet as of May 29, 2020. We further note that your balance sheet is as of June 16, 2020. Please have your auditor revise its report to reference the correct date of the balance sheet.

Signatures, page II-8

3. Please identify the principal accounting officer or controller. See Instruction 1 to Signatures on Form S-1.

You may contact Howard Efron at 202-551-3439 or Jennifer Monick at 202-551-3295 if you have questions regarding comments on the financial statements and related matters. Please contact Ronald (Ron) Alper at 202-551-3329 or Erin E. Martin at 202-551-3391 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: William N. Haddad