



DIVISION OF  
CORPORATION FINANCE

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

October 26, 2010

Paul Durham  
Chief Accounting Officer  
Tsakos Energy Navigation Limited  
367 Syngrou Avenue  
175 64 P. Faliro  
Athens, Greece

**Re: Tsakos Energy Navigation Limited  
Form 20-F for Fiscal Year Ended December 31, 2009  
Filed on April 9, 2010  
File No. 001-31236**

Dear Mr. Durham:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief