



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 9, 2011

Nikolas P. Tsakos  
President and Chief Executive Officer  
Tsakos Energy Navigation Limited  
367 Syngrou Avenue  
175 64 P. Faliro, Athens, Greece

**Re: Tsakos Energy Navigation Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2010**  
**Filed April 8, 2011**  
**File No. 1-31236**  
**Response Letter Dated May 26, 2011**

Dear Mr. Tsakos:

We refer you to our comment letter dated May 13, 2011 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director  
Division of Corporation Finance