



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2019

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**  
**Registration Statement on Form F-3**  
**Filed October 21, 2019**  
**File No. 333-234279**

Dear Mr. Tsakos:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Karina Dorin, Staff Attorney, at (202) 551-3763 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Finn Murphy