



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