



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 3, 2017

Nikolas P. Tsakos  
President and Chief Executive Officer  
Tsakos Energy Navigation Limited  
367 Syngrou Avenue  
174 64 P. Faliro  
Athens, Greece

**Re: Tsakos Energy Navigation Limited  
Registration Statement on Form F-3  
Filed July 28, 2017  
File No. 333-219569**

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 Julie Griffith at 202-551-3267 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief  
Office of Transportation and Leisure