

Mail Stop 3561

July 9, 2007

Tom D. Kilgore
Chief Executive Officer
Tennessee Valley Authority
400 W. Summit Hill Drive
Knoxville, Tennessee 37902

**Re: Tennessee Valley Authority
Form 10-K for the fiscal year ended September 30, 2006
File No. 0-52313**

Dear Mr. Kilgore:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director