

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