

Tennessee Valley Authority, 400 West Summit Hill Drive, Knoxville, Tennessee 37902-1401

Tom Kilgore  
President and Chief Executive Officer

June 4, 2007

Mr. H. Christopher Owings  
Assistant Director  
Securities and Exchange Commission  
100 F Street N.E.  
Washington, DC 20549

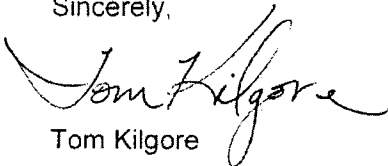
Re: **Tennessee Valley Authority**  
**Response Letter Dated April 27, 2007**  
**Form 10-K for the Fiscal Year Ended September 30, 2006**  
**Filed December 15, 2006**  
**File No. 0-052313**

Dear Mr. Owings:

Your May 22, 2007 letter forwarding additional comments from the Staff in connection with the Form 10-K for the fiscal year ended September 30, 2006, filed by the Tennessee Valley Authority (TVA) asked TVA to respond within ten business days or to tell the Staff when TVA would respond. On May 31, 2007, Mike Wills of TVA spoke with Peggy Kim about the timing of TVA's response and said it was unlikely that TVA would be able to provide a complete response within ten business days. Ms. Kim said that TVA should respond as quickly as possible with a single complete response even if it took more than ten business days.

If you have any questions, please contact Mike Wills, Assistant General Counsel, Finance, at (865) 632-7778 or John Hoskins, Interim Chief Financial Officer and Executive Vice President, Financial Services, at (865) 632-4049. We appreciate your consideration in this matter.

Sincerely,



Tom Kilgore

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Mr. H. Christopher Owings

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