



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 29, 2007

By Facsimile and U.S. Mail

Mr. William J. Lyons  
Chief Financial Officer  
Consol Energy Inc.  
1800 Washington Road  
Pittsburgh, Pennsylvania 15241

**Re: Consol Energy Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed February 20, 2007  
Response Letter Dated May 8, 2007  
Response Letter Dated June 1, 2007  
File No. 001-14901**

Dear Mr. Lyons:

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

Sincerely,

Jill Davis  
Branch Chief