



DIVISION OF
CORPORATION FINANCE

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

July 8, 2009

Mr. William J. Lyons
Executive Vice President and Chief Financial Officer
CONSOL Energy Inc.
1000 CONSOL Energy Drive
Canonsburg, PA 15317-6506

**Re: CONSOL Energy Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 17, 2009
Schedule 14A Filed March 23, 2009
Response Letter Dated April 14, 2009
Response Letter Dated July 2, 2009
File No. 1-14901**

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,

H. Roger Schwall
Assistant Director