



DIVISION OF  
CORPORATION FINANCE

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

September 2, 2010

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

**Re: CONSOL Energy Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed February 9, 2010**  
**File No. 001-14901**

Dear Mr. Lyons:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director