



DIVISION OF  
CORPORATION FINANCE

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

April 13, 2021

Donald W. Rush  
Chief Financial Officer  
CNX Resources Corporation  
1000 CONSOL Energy Drive  
Suite 400  
Canonsburg, PA 15317-6506

**Re: CNX Resources Corporation**  
**Form 10-K for the Year Ended December 31, 2020**  
**Filed on February 9, 2021**  
**File No. 001-14901**

Dear Mr. Rush:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation