



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

April 8, 2008

Mr. Michael Castle  
Chief Financial Officer  
National Coal Corporation  
8915 George Williams Road  
Knoxville, TN 37923

**Re: National Coal Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed April 2, 2007**  
**File No. 0-26509**

Dear Mr. Castle:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief