



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

December 12, 2008

Mr. William J. Lyons
Chief Financial Officer
CNX Gas Corporation
5 Penn Center West, Suite 401
Pittsburg, Pennsylvania 15276

Re: CNX Gas Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 15, 2008
File No. 001-32723

Dear Mr. Lyons:

We have completed our review of your 2007 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief