DIVISION OF CORPORATION FINANCE

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

Mail Stop 3561

November 3, 2017

Via E-mail
James Brock
Chief Executive Officer
CONSOL Mining Corporation
1000 CONSOL Energy Drive
Canonsburg, Pennsylvania 15317-6506

Re: CONSOL Mining Corporation Registration Statement on Form 10 Filed July 11, 2017 File No. 001-38147

Dear Mr. Brock:

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,

/s/ Brigitte Lippmann (for)

John Reynolds Assistant Director Office of Beverages, Apparel and Mining

cc: Jennifer R. Minter, Esq.

Buchanan, Ingersoll & Rooney PC