



DIVISION OF  
CORPORATION FINANCE

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

November 7, 2024

Mitesh Thakkar  
Chief Financial Officer  
CONSOL Energy Inc.  
275 Technology Drive Suite101  
Canonsburg, PA 15317-9565

**Re: CONSOL Energy Inc.**  
**Form 10-K for the Fiscal Year Ended December 31,2023**  
**Filed February 9, 2024**  
**File No. 001-38147**

Dear Mitesh Thakkar:

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

cc: Hannah Frank