



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

DIVISION OF  
CORPORATION FINANCE

April 4, 2019

DAVID KHANI  
Chief Financial Officer  
CONSOL Coal Resources LP  
CNX Center  
1000 CONSOL Energy Drive, Suite 100  
Canonsburg, PA 15317-6506

**Re: CONSOL Coal Resources LP**  
**Form 10-K**  
**Filed February 8, 2019**  
**File No. 001-37456**

Dear Mr. KHANI:

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 Beverages, Apparel and  
Mining