CONSOL Energy Inc.
Consol Plaza
1800 Washington Road
Pittsburgh, PA 15241-1421

phone: 412/831-4550
fax: 412/831-4930
e-mail: williamlyons@consolenergy.com
web: www.consolenergy.com

***WILLIAM J. LYONS**
**Executive Vice President & Chief Financial Officer*

January 5, 2007

Mr. Robert H. Herz
Chairman, Financial Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

1215-001

LETTER OF COMMENT NO. 284

Dear Chairman Herz,

On behalf of CONSOL Energy Inc. and Affiliated Companies, I strongly urge the Financial Accounting Standards Board to delay the effective date of FIN 48 on *Accounting for Uncertainty in Income Taxes* to allow companies sufficient time to address the substantive, procedural, and documentation challenges posed by the new interpretation. Specifically, I recommend that the effective date of FIN 48 be deferred to fiscal years beginning after December 15, 2007. The challenges of implementing FIN 48 were articulated by Tax Executives Institute in a letter it sent to you on December 12, 2006.

In summary, extending the deadline for implementing FIN 48 will permit companies and their independent auditors to resolve unanswered questions and thus reduce the likelihood of diversity in practice, which in part prompted the development of FIN 48 in the first instance.

Respectfully,

William J. Lyons

William J. Lyons
Executive Vice President & Chief Financial Officer