



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

August 22, 2008

Via U.S. mail and facsimile

Mr. Steven F. Leer  
Chairman and Chief Executive Officer  
Arch Coal, Inc.  
One CityPlace Drive, Ste. 300  
St. Louis, Missouri 63141

**Re: Arch Coal, Inc.  
Form 10-K  
Filed February 29, 2008  
File No. 1-13105**

Dear Mr. Leer:

We have completed our review of your filing and response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

Cc: J. Madison  
M. Karney