



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 20, 2007

By Facsimile and U.S. Mail

Mr. Gregory H. Boyce  
Chief Executive Officer  
Peabody Energy Corporation  
701 Market Street  
St. Louis, Missouri 63101

**Re: Peabody Energy Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed February 28, 2007**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2006**  
**Filed September 10, 2007**  
**Response Letter Dated May 17, 2007**  
**Response Letter Dated June 26, 2007**  
**Response Letter Dated August 17, 2007**  
**File No. 001-16463**

Dear Mr. Boyce:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jill Davis  
Branch Chief