



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

July 14, 2008

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

Re: Peabody Energy Corporation
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 28, 2008
File No. 1-16463

Dear Mr. Boyce:

We have completed our review of your 2007 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief