



DIVISION OF  
CORPORATION FINANCE

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

January 7, 2011

Mr. Michael C. Crews  
Executive Vice President and Chief Financial Officer  
Peabody Energy Corporation  
701 Market Street  
St. Louis, Missouri 63101-1826

**Re: Peabody Energy Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 24, 2010**  
**File No. 1-16463**

Dear Mr. Crews:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director