



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