



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

July 17, 2017

Via E-mail

Glenn L. Kellow
President and Chief Executive Officer
Peabody Energy Corporation
701 Market Street
St. Louis, Missouri 63101-1826

**Re: Peabody Energy Corporation
Form 10-K for Fiscal Year Ended December 31, 2016
Filed March 22, 2017
File No. 001-16463**

Dear Mr. Kellow:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ James Lopez (for)

John Reynolds
Assistant Director
Office of Beverages,
Apparel and Mining

cc: Edward B. Winslow, Esq.
Jones Day