

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

DIVISION OF CORPORATION FINANCE

Mail Stop: 3561

May 29, 2018

Via E-Mail
Ms. Amy B. Schwetz
Chief Financial 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, 2017

Filed February 26, 2018 File No. 001-16463

Dear Ms. Schwetz:

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/Craig Arakawa

Craig Arakawa Branch Chief Office of Beverages, Apparel, and Mining