



DIVISION OF  
CORPORATION FINANCE

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

December 9, 2010

Colin Marshall  
President and CEO  
Cloud Peak Energy Inc.  
505 S. Gillette Avenue  
Gillette, Wyoming 82716

**Re: Cloud Peak Energy Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed March 17, 2010  
File No. 001-34547  
Schedule 14A Definitive Proxy Statement  
Filed April 29, 2010  
File No. 001-34547**

Dear Mr. Marshall:

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

Sincerely,

Anne Nguyen Parker  
Branch Chief