



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2010

Via U.S. Mail

Richard R. Grinnan  
Vice President and Corporate Secretary  
Massey Energy Company  
4 North 4<sup>th</sup> Street  
Richmond, VA 23219

**Re: Massey Energy Company  
Schedule 14A Preliminary Proxy Statement  
Filed August 5, 2010  
File Number 001-07775**

Dear Mr. Grinnan:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief