



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 14, 2008

Mr. Gregory H. Boyce  
Chairman and Chief Executive Officer  
Peabody Energy Corporation  
701 Market Street  
St. Louis, MO 63101

**Re: Peabody Energy Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 28, 2008  
File No. 1-16463**

Dear Mr. Boyce:

We have completed our review of your 2007 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief