



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2009

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  
Form 10-K  
Filed February 29, 2008  
File Number 001-07775**

Dear Mr. Grinnan:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief