

PEABODY ENERGY CORP
Form 11-K
March 26, 2015

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

FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934
For the fiscal year ended December 31, 2014

or

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

Commission File Number: 1-16463

Full title of the plan and the address of the plan, if different from that of
the issuer named below:

Peabody Energy Corporation Amended and Restated Australian Employee Stock Purchase Plan

Name of issuer of the securities held pursuant to the plan and the address of
its principal executive office:

Peabody Energy Corporation

701 Market Street, St. Louis, Missouri
(Address of principal executive offices)

63101-1826
(Zip Code)

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Report of Independent Registered Public Accounting Firm

Australia Employee Stock Purchase Plan Committee

We have audited the accompanying statements of financial condition of Peabody Energy Corporation Amended and Restated Australian Employee Stock Purchase Plan (the Plan) as of December 31, 2014 and 2013, and the related statements of income and changes in plan equity for each of the two years in the period ended December 31, 2014. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Plan is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial condition of the Plan as of December 31, 2014 and 2013, and the income and changes in plan equity for each of the two years in the period ended December 31, 2014, in conformity with accounting principles generally accepted in the United States of America.

/s/ UHY LLP

St. Louis, Missouri
March 26, 2015

Report of Independent Registered Public Accounting Firm

Australia Employee Stock Purchase Plan Committee

We have audited the accompanying statement of income and changes in plan equity of Peabody Energy Corporation Amended and Restated Australian Employee Stock Purchase Plan for the year ended December 31, 2012. This financial statement is the responsibility of the Plan's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. We were not engaged to perform an audit of the Plan's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the income and changes in plan equity for the year ended December 31, 2012, in conformity with U.S. generally accepted accounting principles.

/s/ Ernst & Young LLP

St. Louis, Missouri
March 22, 2013

PEABODY ENERGY CORPORATION AMENDED AND RESTATED AUSTRALIAN EMPLOYEE STOCK PURCHASE PLAN

STATEMENTS OF FINANCIAL CONDITION

	December 31, 2014	2013
ASSETS		
Participant deposits due from Peabody Energy Corporation	\$322,325	\$345,675
Excess contributions from Participants	15,886	37,794
Total Assets	338,211	383,469
LIABILITIES		
Stock purchase payable	322,325	345,675
Refunds due to Participants from excess contributions	15,886	37,794
Total Liabilities	338,211	383,469
PLAN EQUITY	\$—	\$—