

EXHIBIT B



U.S. Department of Justice

Office of the United States Trustee

Region 2/Southern District of New York

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August 24, 2012

VIA E-MAIL

Hugh Ray, Esq.
McKool Smith
600 Travis Street, Suite 7000
Houston, Texas 77002

Re: In re Patriot Coal Corporation, et al. (the "Debtors"), Case No. 12-12900(SCC)

Dear Counsel:

The United States Trustee received your letter dated July 18, 2012 (the "Letter Request"), requesting that the United States Trustee appoint an official committee of equity security holders (the "Equity Committee") in the above-referenced cases.

As you know, the United States Trustee gave counsel to the Debtors and to the Official Committee of Unsecured Creditors (the "Respondents") an opportunity to respond to the Letter Request.

After careful consideration of the facts of these cases and an analysis of your Letter Request and the comments from the Respondents relating to your request, the United States Trustee declines to form an Official Equity Committee at this time.

Very truly yours,

TRACY HOPE DAVIS
UNITED STATES TRUSTEE
/s/ Elisabetta G. Gasparini
Elisabetta G. Gasparini
Trial Attorney

cc: Marshall S. Huebner, Esq.
Damian S. Schaible, Esq.
Adam C. Rogoff, Esq.