



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

January 6, 2010

Mr. Richard M. Whiting
Chief Executive Officer and Director
Patriot Coal Corporation
12312 Olive Boulevard, Suite 400
St. Louis, MO 63141

Re: Patriot Coal Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 2, 2009
Form 10-Q for the Quarterly Period Ended September 30, 2009
Filed November 6, 2009
File No. 1-33466

Dear Mr. Whiting:

We have completed our review of your 2008 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall
Assistant Director