IN THE UNITED STATE BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF MISSOURI

In re:

Patriot Coal Corporation, et al. Case No. 12-51502-659

Chapter 11

NOTICE OF WITHDRAWAL OF DOCUMENT

The West Virginia Department of Tax and Revenue ("Tax Department") hereby WITHDRAWS its RESPONSE OF WEST VIRGINIA STATE TAX DEPARTMENT TO DEBTORS MOTION OF REORGANIZED DEBTORS CATENARY COAL COMPANY, LLC, COYOTE COAL COMPANY, LLC, AND PANTHER, LLC FOR AN ORDER ENFORCING CLAIM SETTLEMENT AGREEMENT [5583] filed in the above matter.

Dated: February 23, 2015

WEST VIRGINIA DEPARTMENT OF TAX AND REVENUE

By counsel:

/s/ Eric M. Wilson
Eric M. Wilson, Esquire
WV Bar No. 9755
State of West Virginia
Department of Tax and Revenue
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CERTIFICATE OF SERVICE

I certify that I have served the foregoing RESPONSE OF WEST VIRGINIA STATE TAX DEPARTMENT TO DEBTORS MOTION OF REORGANIZED DEBTORS CATENARY COAL COMPANY, LLC, COYOTE COAL COMPANY, LLC, AND PANTHER, LLC FOR AN ORDER ENFORCING CLAIM SETTLEMENT AGREEMENT upon counsel of record via CM/ECF on this 23rd day of February, 2015.

/s/ Eric M. Wilson
Eric M. Wilson, WVSB 9755