



April 21, 2008

Dear Fellow Employee:

Effective May 1, 2008, Patriot Coal Corporation is pleased to announce a **Matching Gifts Program through "Amerigives"**. This program is designed to encourage support of non-profit organizations in the communities where we live and work either through a monetary contribution or through volunteering of time.

Monetary contributions for the Matching Gifts Program may be donated to one or any number of selected non-profit organizations annually. The minimum annual donation is \$50 and the maximum is \$500.

Patriot's "Dollars for Doers" program provides \$250 grants to non-profit organizations on behalf of our employee volunteers. Volunteer activities must be a minimum of 25 hours of service per year to the selected non-profit organizations and a maximum of one grant per employee will be awarded in a calendar year.

The website to request a matching gift or grant is www.givingprograms.com/Patriotcoal. You will be asked to provide a minimal amount of information to verify that you are a Patriot Coal Corporation employee. You may also call Amerigives Customer Service at 1-888-349-6282 to register your monetary gift or grant. The Matching Gift Center will then obtain confirmation from the organization and will send the corporate match or grant directly to them. Corporate matches will be sent to the non-profit organizations quarterly and donations are retroactive to January 1, 2008.

"Dollars for Doers" Program guidelines are included for each of the programs. If you need more information, please contact Amerigives at the above number.

Thank you for your efforts to make our communities stronger and better through your monetary contributions or volunteer hours to charitable institutions.

Sincerely,

Richard M. Whiting

President & Chief Executive Officer

Richard M. Whiting



Matching Gift Program

WHO CAN PARTICIPATE

All active full-time, part-time, represented and non-represented U. S.-based employees of Patriot are eligible to participate. Gifts from spouses or other family members are not eligible.

ELIGIBLE ORGANIZATIONS

Nonprofit organizations located in the United States or one of its possessions and recognized by the Internal Revenue Service as tax-exempt and designated a public charity under Section 501(c)(3) of the IRS Code or as an instrumentality of a federal, state or local government as provided by Section 170(c)(1) of the Code.

Eligible organizations include, but are not limited to: colleges and universities, elementary and secondary schools, organized youth activities, community services, arts and culture, health and medical, human service agencies, and environmental organizations.

ELIGIBLE GIFTS

Must be a donation, from the donor's personal funds, which has been paid directly to an approved organization.

- The minimum gift eligible for matching is \$50. For installment gifts, each match request must be submitted separately and meet the \$50 minimum gift requirement.
- The maximum amount matched per donor per calendar year is \$500. If the donor makes several contributions, gifts will be matched in the order received, up to the maximum annual donor limit for the calendar year.
- The donor's maximum annual limit is based on the date of the gift.
- Gifts must be in the form of check, credit card, or marketable securities with a quoted market value.
- You may be asked to provide proof of your contribution in the form of a cancelled check, bank statement, credit card statement, or a transfer of stock certificate.
- Gifts of securities are valued based on the average of the intraday high and low trading price on the date of the gift. No other form of property, real or personal, will be matched.

INELIGIBLE GIFTS

- Gifts where a direct value is received as a result of the donation; i.e., dinner tickets, sporting events, raffle tickets, memberships, etc.
- · Gifts to private individuals.
- Cumulative gifts from several individuals reported as one contribution.
- Gifts made by or through Community Trusts or similar organizations, including Charitable Remainder Trusts or Donor Advised Funds.
- Gifts or payments for primarily religious purposes, unless specified for a community outreach program such as a soup kitchen or homeless shelter.
- Gifts made to organizations that discriminate in any way with national equal opportunity policies.
- Gifts for primarily political purposes or whose chief purpose is to influence legislation.
- · Gifts to booster clubs, fraternal or social groups.
- Gifts made for tuition fees, books or loan repayments or for services in lieu of tuition payments.
- Subscription fees for publications or memberships providing substantial personal benefits.
- Gifts or Dues to alumni (i.e.), fraternities, sororities or similar groups.
- Insurance premiums which name an organization as beneficiary.
- Bequests or life income trust arrangements.
- Gifts of real or personal property other than the securities described above.

HOW DOES THE PROGRAM WORK

Online: Employees may request matching gifts through an online request process using the Patriot Coal Matching Gifts Program web site at http://www.givingprograms.com/Patriotcoal. Choose a username and password (required for first time visit only) and register for a Patriot Coal matching Gift using the 3 step process.

If you have access to the Patriot Intranet, you may link to the website by selecting the Human Resources tab, click on the "My HR Profile" link, type in the last four digits of your social security number and click on the "Patriot People" link, login and continue as noted above.

Following receipt of the request, the Patriot program administrator will contact the organization to verify receipt of the employee's gift.

Eligible requests are processed on the following quarterly schedule:

Received By:	1/1	4/1	7/1	10/1	
Processed By:	1/30	4/30	7/30	10/30	

Matching Gifts must be requested within one year of the gift date. Requests received after that time will not be honored. Receipt of gift must be verified by the organization.

For more information, please visit the program web site at http://www.givingprograms.com/Patriotcoal.

The website contains program related information such as Guidelines, FAQs, and provides you with the ability to view your personal giving history and search for charitable organizations.