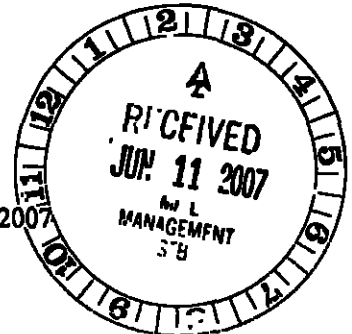


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ORIGINAL



June 11, 2007

219510

Hon. Vernon A. Williams
Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

Dear Secretary Williams:

This refers to STB Finance Docket No. MC-F-21020, FirstGroup plc—Acquisition—Laidlaw International, Inc., and to the Verified Application of FirstGroup plc, filed March 8, 2007.

The description of the proposed transaction, on pages 9 and 10 of the Application, stated that FirstGroup had agreed to acquire Laidlaw by way of a merger of FirstGroup Acquisition Corporation (a newly incorporated Delaware corporation and a wholly-owned subsidiary of FirstGroup formerly named Fern Acquisition Vehicle Corporation) with and into Laidlaw. The description also stated that upon completion of the Acquisition, Laidlaw would become a wholly-owned subsidiary of FirstGroup. Exhibit 4 to the Application, a post-transaction corporate organization chart of the North American operations of FirstGroup, indicated that Laidlaw was expected to be a *direct* wholly-owned subsidiary of FirstGroup.

Please be advised that in connection with a proposed corporate restructuring, FirstGroup Acquisition Corporation will become an *indirect* wholly-owned subsidiary of FirstGroup prior to, and Laidlaw will become an *indirect* wholly-owned subsidiary of FirstGroup upon, the completion of the Acquisition. A revised post-transaction corporate organization chart of FirstGroup's North America operations is attached as Exhibit 1.

Following the restructuring, FirstGroup Investment Partnership will continue to be a wholly-owned partnership organized under the laws of Delaware while FirstGroup Acquisitions, Inc. and First PTS, Inc. will continue to be wholly-owned corporations organized under the laws of Delaware. Both of the newly incorporated corporate entities, identified as "Newco 1" and "Newco 2" on the attached organization chart, will be wholly-owned unlimited companies organized under the laws of the United Kingdom. Please note that Laidlaw will continue to be a wholly-owned subsidiary of FirstGroup following the proposed corporate restructuring and will continue to conduct operations through Laidlaw's current subsidiaries, including Laidlaw Transit, Inc., d/b/a Laidlaw Education Services, Laidlaw Transit Services, Inc., Greyhound Lines, Inc. and Greyhound Canada Transportation Corp.

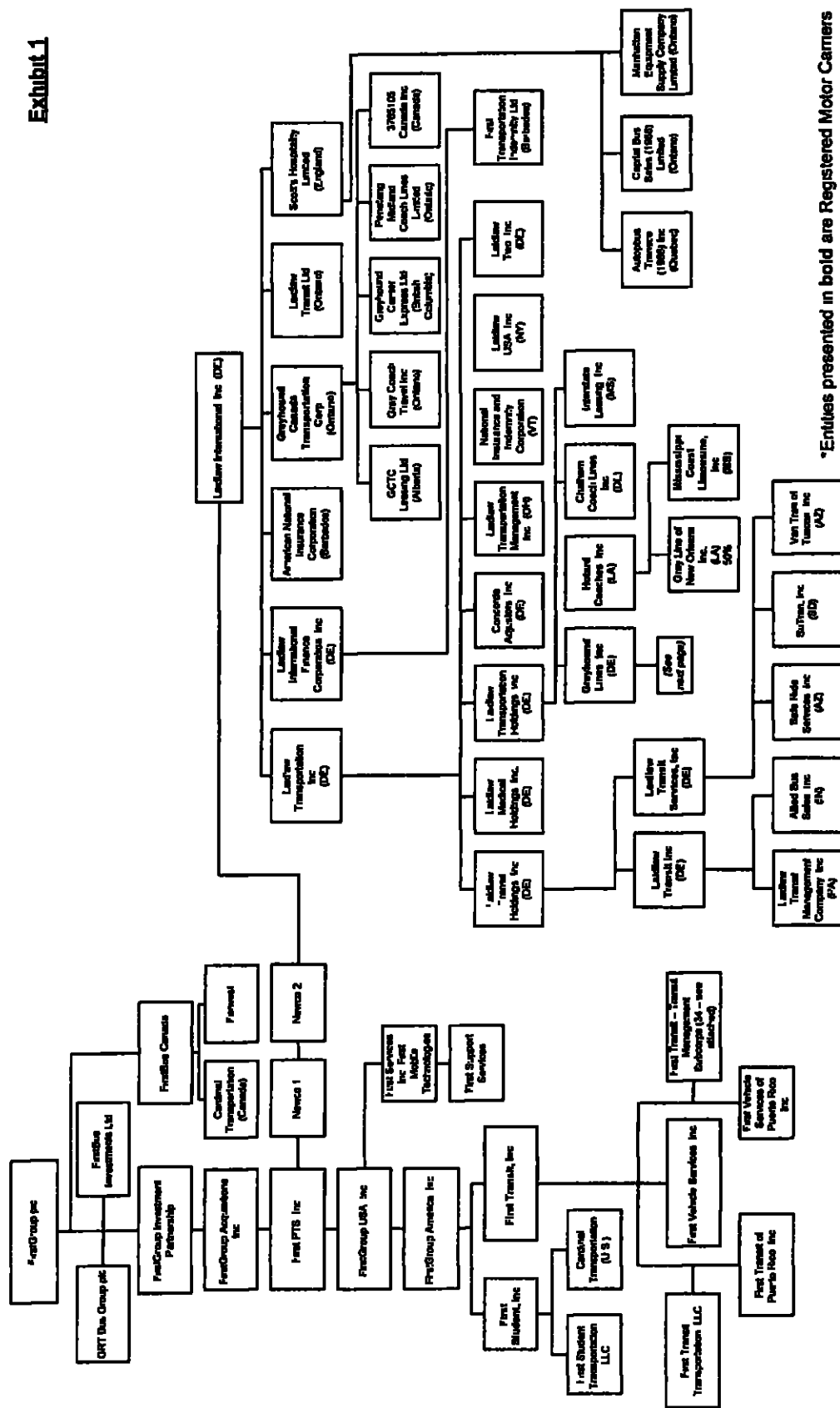
Ten copies of this letter are enclosed to permit your circulation of it

If you have any question concerning the foregoing which you believe I may be able to answer or if I otherwise can be of assistance, please let me know

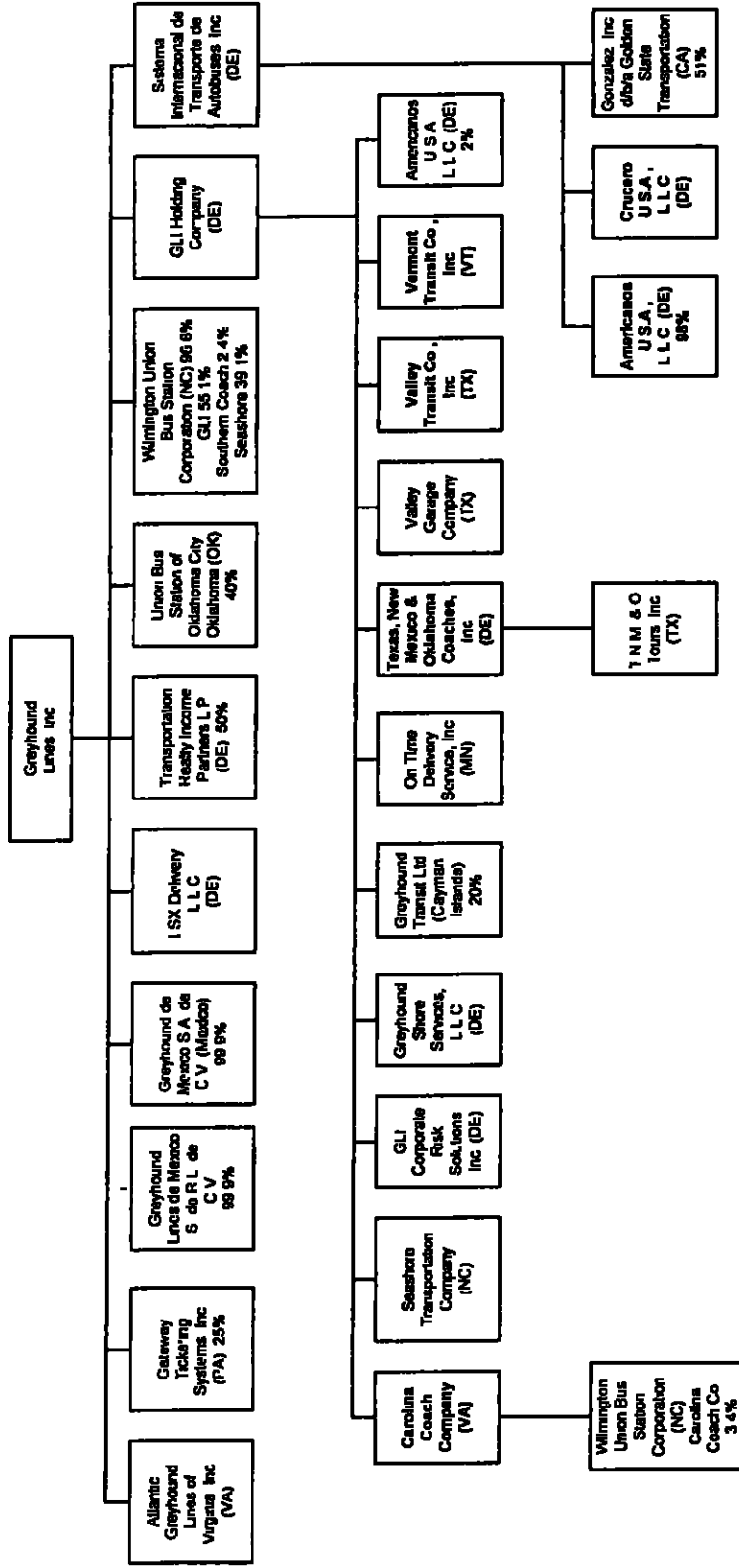
Sincerely yours,



Fritz R. Kahn



*Entries presented in bold are Registered Motor Camers



*Entities presented in bold are Registered Motor Carriers