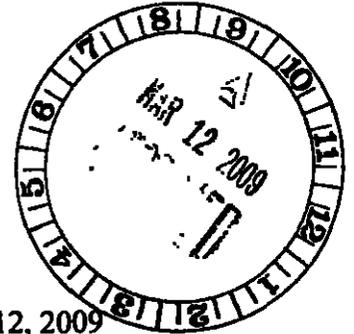


224668

LAW OFFICES  
FRITZ R KAHN, PC  
EIGHTH FLOOR  
1020 N STREET NW  
WASHINGTON DC 20036-1001

(202) 263-1152  
FAX (202) 331-8110  
e-mail xiccgc@verizon.net

ORIGINAL



March 12, 2009

VIA HAND DELIVERY - RETURN STAMPED COPY

Hon Anne K Quinlan  
Acting Secretary  
Surface Transportation Board  
395 E Street, SW  
Washington, DC 20423

ENTERED  
Office of Proceedings  
MAR 12 2009  
Part of  
Public Record

Dear Secretary Quinlan:

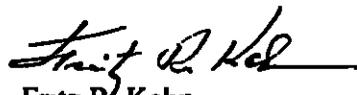
Enclosed for filing in STB Docket No MC-F-21032, FristGroup plc--Notice of Exemption--Intra-Corporate Family Transaction, are the original and ten copies of the Verified Notice of Exemption of FristGroup plc

This firm's check for \$1,700 in payment of the filing fee is attached

Additional copies of this letter and of the Notice are enclosed for you to stamp to acknowledge your receipt of them and to return them to me via the messenger

If you have any question concerning this filing or if I otherwise can be of assistance, please get back to me

Sincerely yours,

  
Fritz R. Kahn

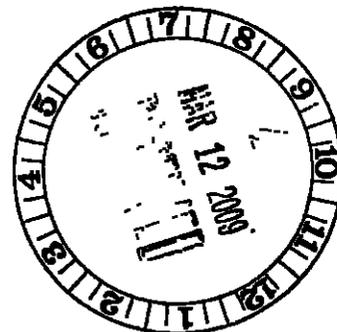
enc.  
cc Beverly A Wyckoff, Esq.

SURFACE TRANSPORTATION BOARD  
WASHINGTON, DC

ORIGINAL

STB Docket No. MC-F-21032

FIRSTGROUP plc  
--NOTICE OF EXEMPTION--  
INTRA-CORPORATE FAMILY TRANSACTION



VERIFIED NOTICE OF EXEMPTION  
OF FIRST GROUP plc

ENTERED  
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MAR 12 2009

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**FEE RECEIVED**  
MAR 12 2009  
SURFACE  
TRANSPORTATION BOARD

Fritz R Kahn  
Fritz R. Kahn, P.C.  
1920 N Street, NW (8th fl )  
Washington, DC 20036  
Tel.: (202) 263-4152

Attorney for

FIRSTGROUP plc

Dated: March 12, 2009

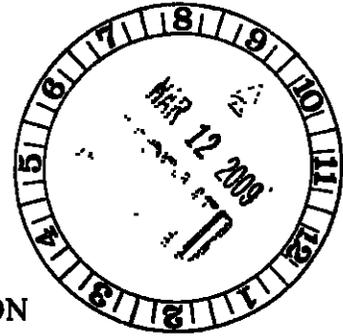
**FILED**  
MAR 12 2009  
SURFACE  
TRANSPORTATION BOARD

SURFACE TRANSPORTATION BOARD  
WASHINGTON, DC

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STB Docket No MC-F-21032

FIRST GROUP plc  
--NOTICE OF EXEMPTION--  
INTRA-CORPORATE FAMILY TRANSACTION



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VERIFIED NOTICE OF EXEMPTION  
OF FIRST GROUP plc

FirstGroup plc of Aberdeen, Scotland, pursuant to 49 U.S.C. 14303 and 49 C.F.R. 1182.9, notifies the Board of the reorganization of its North American structure.

1. Brief summary of the proposed transaction. The reorganization is being undertaken on the advice of tax counsel to achieve savings in the taxes which are payable by the FirstGroup plc family of companies. Laidlaw International, Inc has changed its name to FirstGroup International, Inc , and instead of being a direct subsidiary of FirstGroup plc will become an indirect subsidiary, as shown on the attached organization chart FirstGroup International, Inc will have two subsidiaries having interests in FMCSA-registered motor carriers of passengers, one, FGI Canada Holdings Ltd., which will control Greyhound Canada Transportation Corp., which will be changed from an Ontario corporation to an Alberta unlimited liability corporation and, the other, First Group America Holdings, Inc , formerly Laidlaw Transit Holdings, Inc., which will control First Student, Inc , First Transit, Inc and Greyhound Lines, Inc. Greyhound Lines, Inc will continue to have control of Americanos U S.A , L L C and Valley Transit Co , Inc

2 The name, address and telephone number of the applicant The applicant is FirstGroup plc, 395 King Street, Aberdeen AB24 5RP, Scotland, United Kingdom Tel.: +44 (0) 1224 650100

3 The name, address and telephone number of counsel Fritz R Kahn, Fritz R Kahn, P.C., 1920 N Street, NW (8th fl ), Washington, DC 20036 Tel (202) 263-4152

4. The purpose of the transaction The reorganization of the North American structure of FirstGroup plc is to reduce the taxes payable by its family of companies and thereby to retain more of their earnings to render the operations of their motor carriers of passengers as safely and comfortably as possible

5. The proposed consummation date March 27, 2009

6 Contract or agreements. No contracts or agreements have been entered into to effect the proposed changes within the FirstGroup plc's North American structure.

7 Effect on employees There will be no foreseeable effect upon the employees of the companies involved in the restructuring

8 Effect on the environment and energy resources Since there will be no change in the operations of the motor carriers of passengers, it is anticipated that the proposed transaction will have no effect on the quality of the human environment or the conservation of energy resources.

9 Mexican ownership None of the FMCSA-registered motor carriers of passengers in the FirstGroup plc family of companies is domiciled in Mexico or controlled by persons of that country

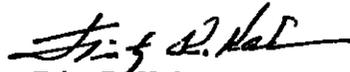
10 Certification. The proposed transaction within the FirstGroup plc family of companies will result in no adverse changes in service levels, significant operational

changes or a change in the competitive balance with motor carriers of passengers outside  
the corporate family

Respectfully submitted,

FIRSTGROUP plc

By its attorney.



Fritz R. Kahn  
Fritz R. Kahn, P C  
1920 N Street, NW (8th fl.)  
Washington, DC 20036  
Tel · (202) 263-4152

Dated March 12, 2009

## VERIFICATION

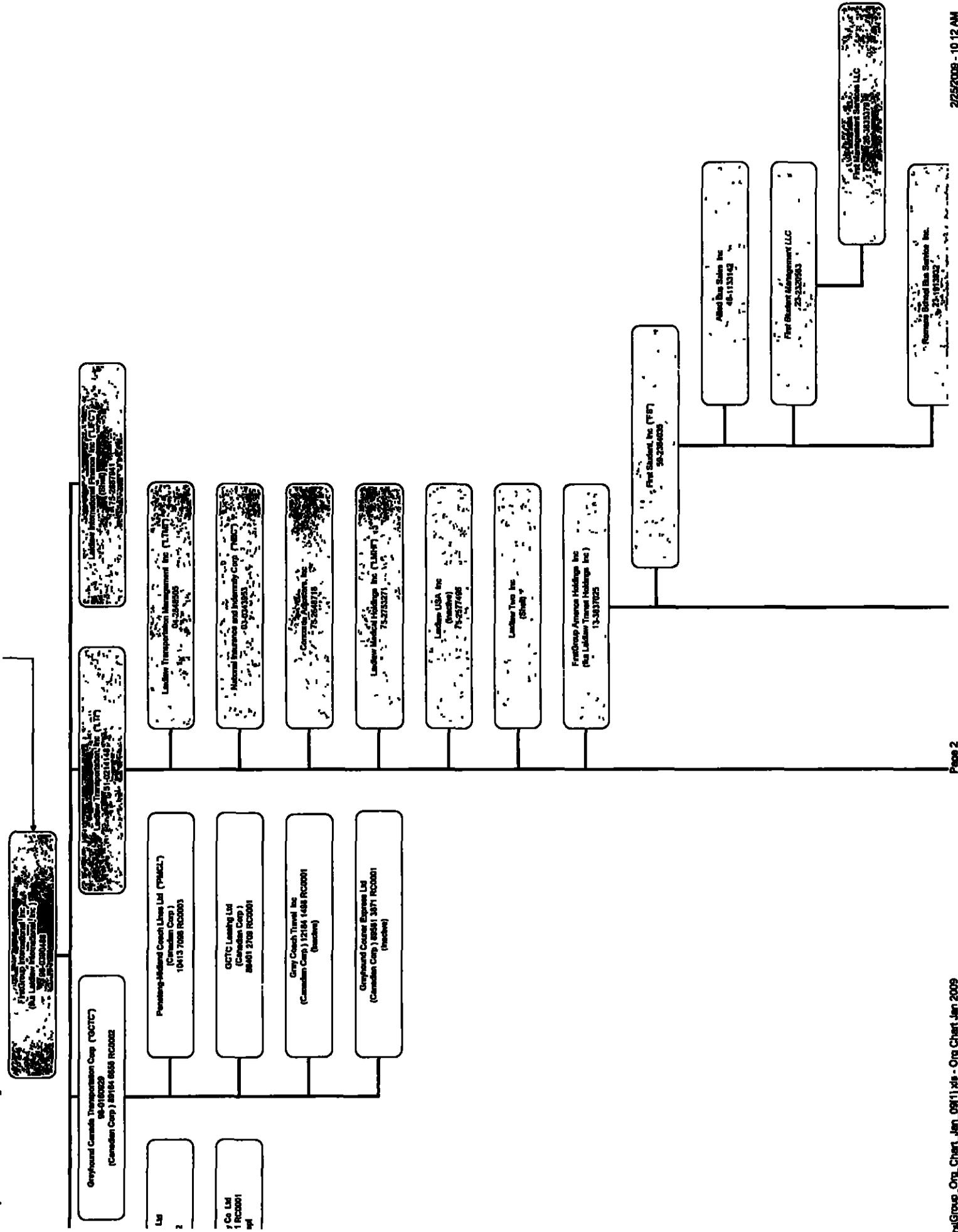
I, Beverly A. Wyckoff, senior Vice President and General Counsel of FirstGroup America, Inc , declare under penalty of perjury, under the laws of the United States of America, that I have read the foregoing Verified Notice of Exemption and that its assertions are true and correct to the best of my knowledge, information and belief I further declare that I am qualified and authorized to submit this verification on behalf of FirstGroup plc I know that willful misstatements or omission of material fact constitute Federal criminal violations punishable under 18 U.S.C. 1001 by imprisonment up to five years and fines up to \$10,000 for each offense Additionally, these misstatements are punishable as perjury under 18 U.S.C. 1621, which provides for fines up to \$2,000 or imprisonment up to five years for each offense.

Dated at Cincinnati, Ohio, this 25th day of February 2009

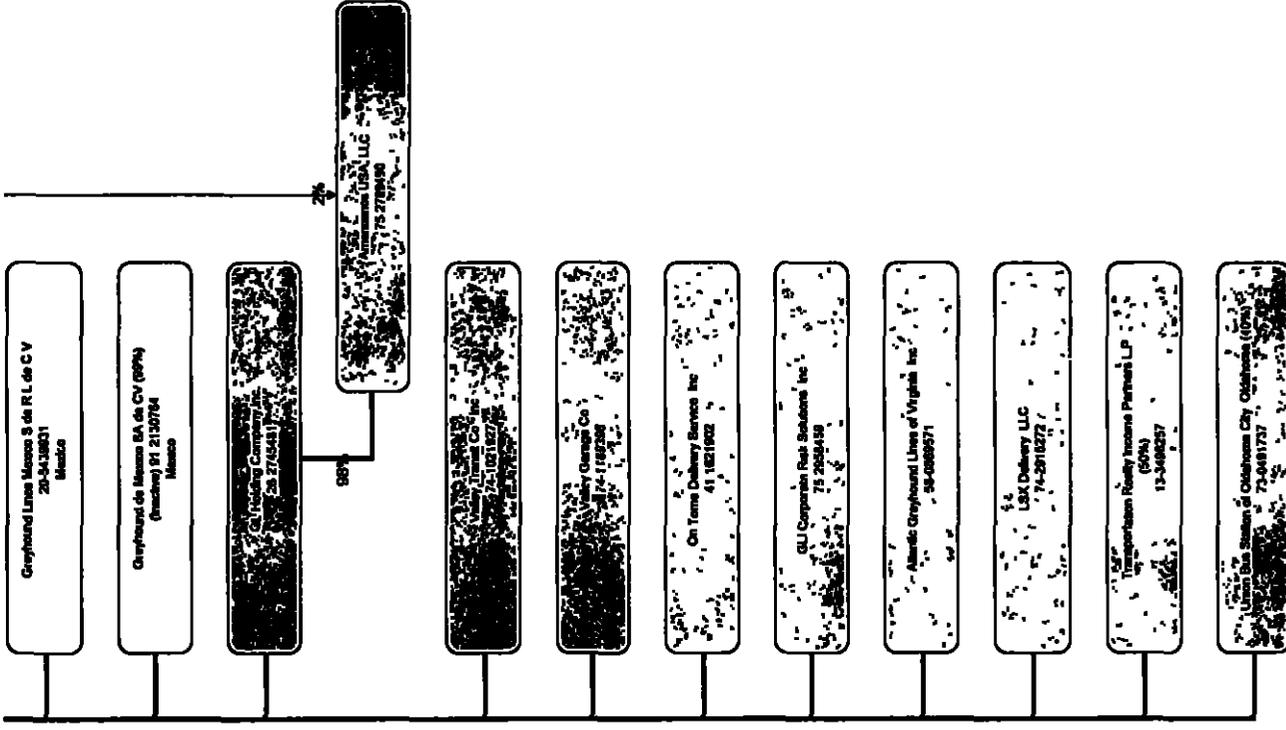
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Beverly A Wyckoff



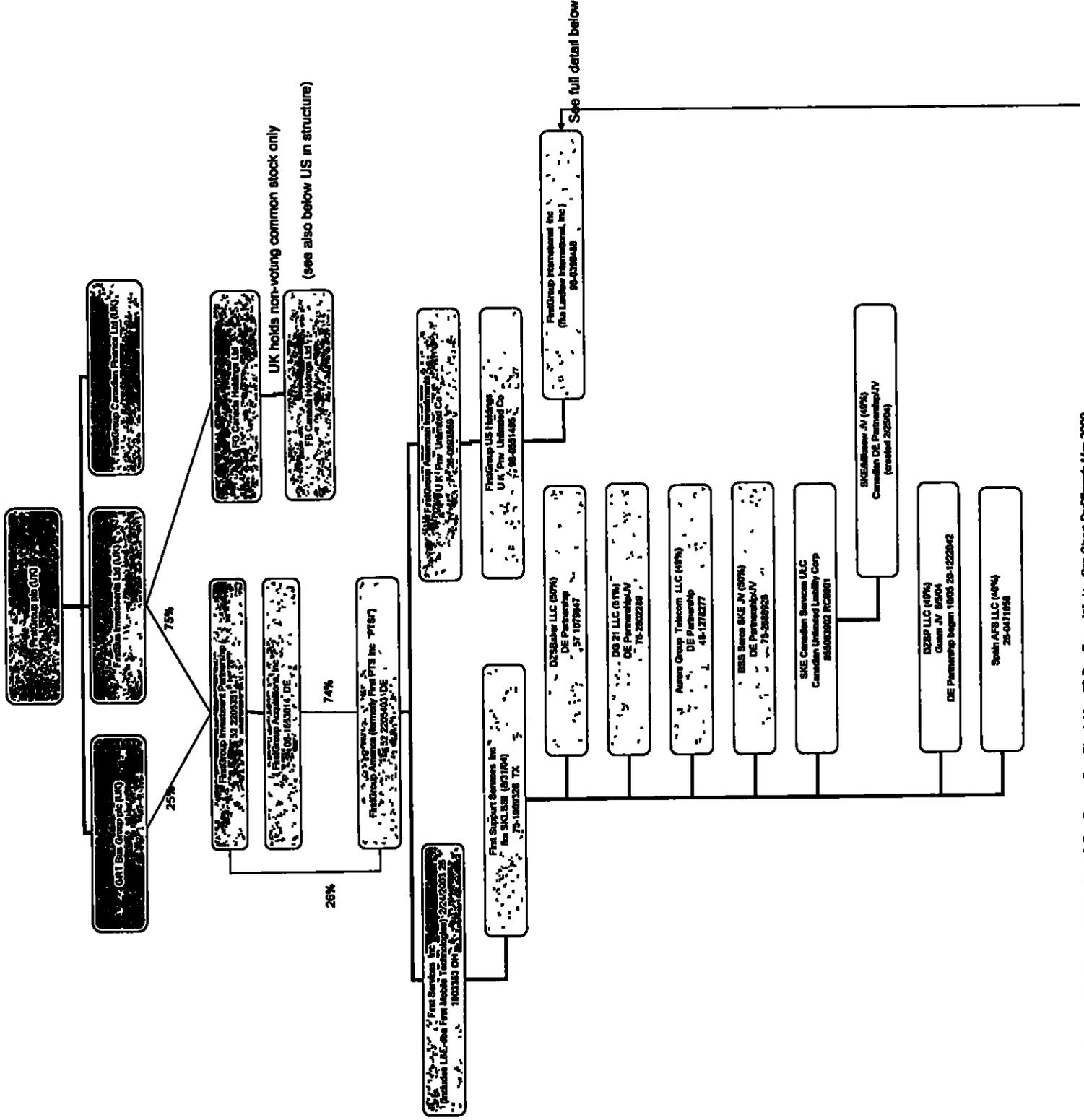




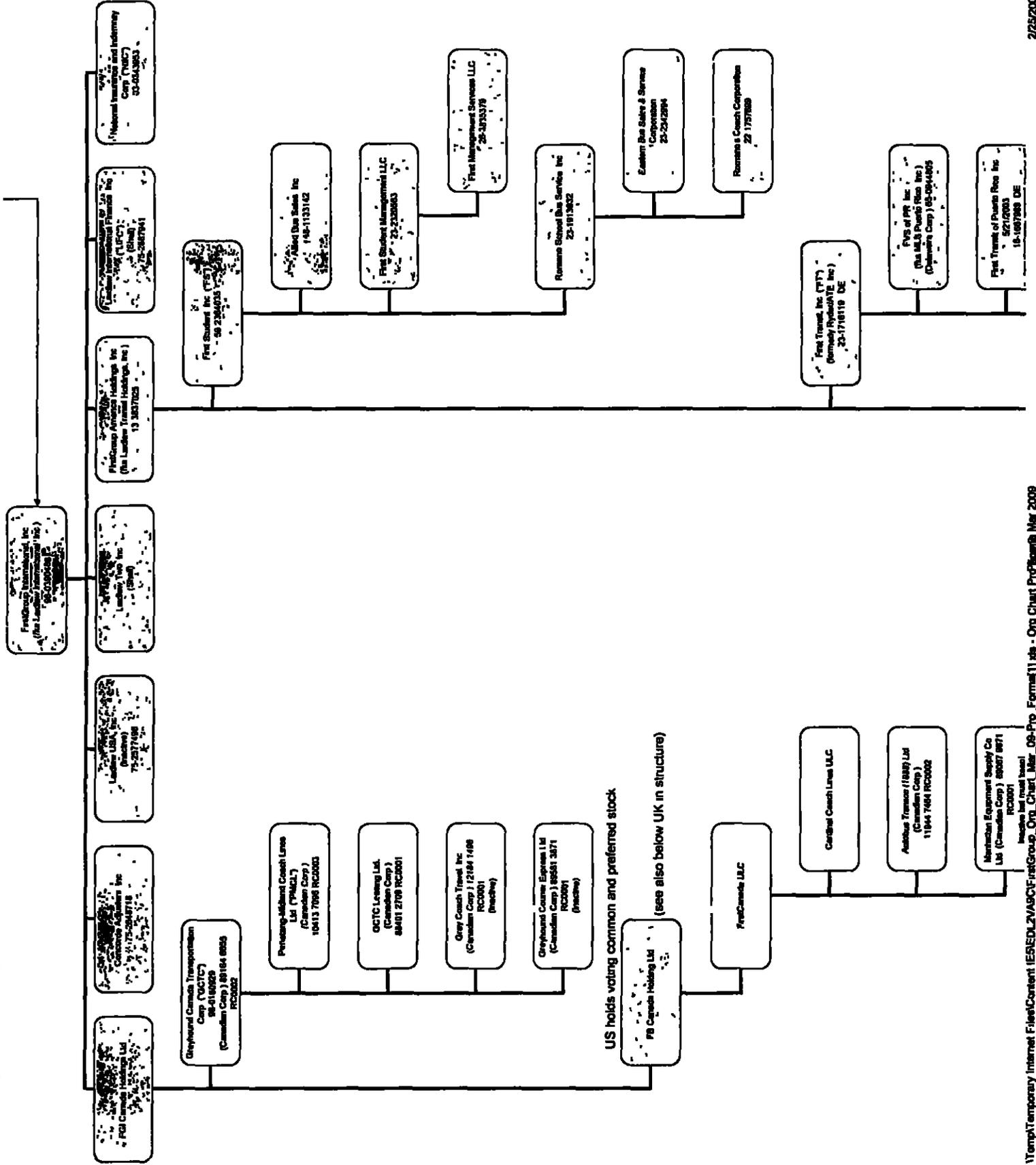


FirstGroup America Organizational Chart - Pro Forma March 2009

Color Legend	
UK	UK
US	US
Canada	Canada
Mexico & Other	Mexico & Other

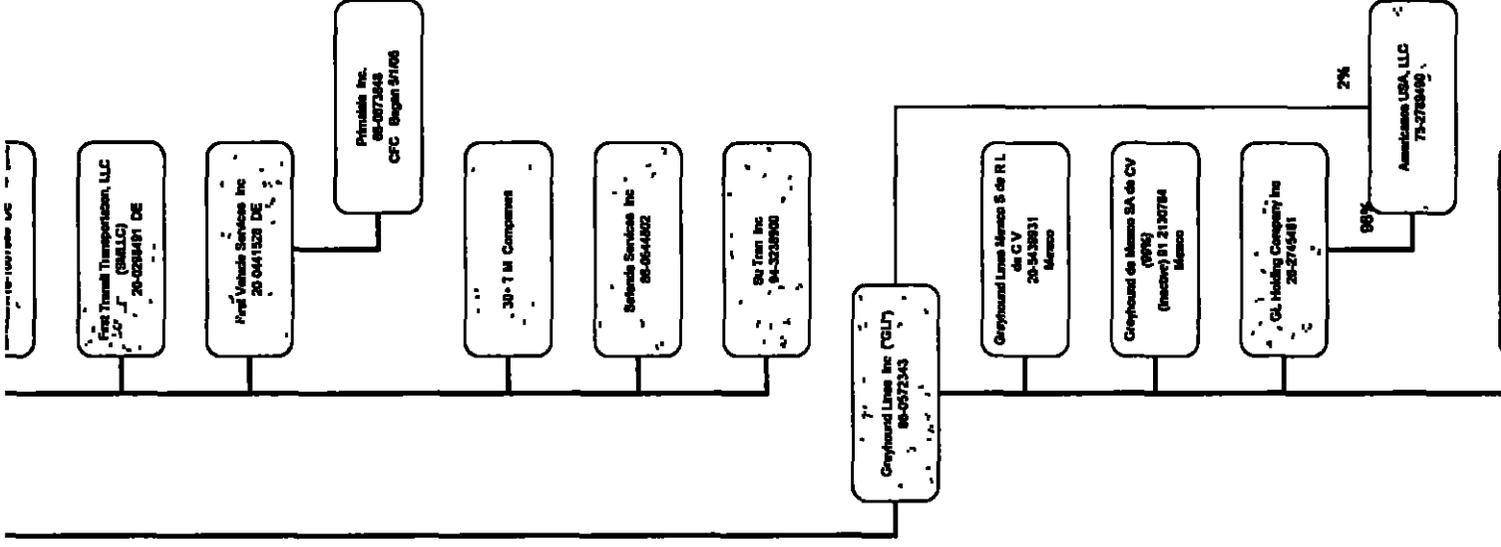


FirstGroup America Organizational Chart - Pro Forma March 2009

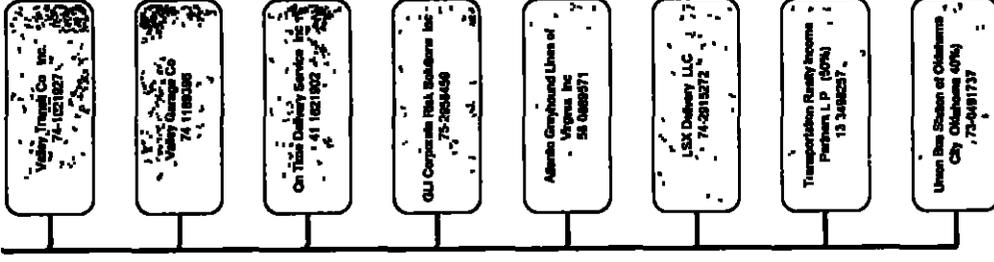


**FirstGroup America Organizational Chart - Pro Forma March 2009**

Proforma not final basis



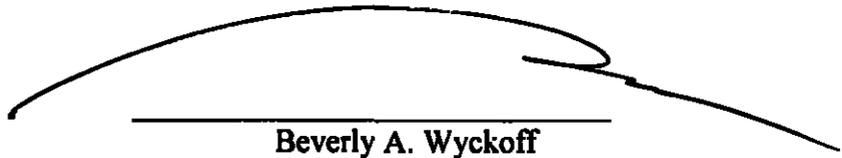
**FirstGroup America Organizational Chart - Pro Forma March 2009**



## VERIFICATION

I, Beverly A Wyckoff, senior Vice President and General Counsel of FirstGroup America, Inc , declare under penalty of perjury, under the laws of the United States of America, that I have read the foregoing Verified Notice of Exemption and that its assertions are true and correct to the best of my knowledge, information and belief I further declare that I am qualified and authorized to submit this verification on behalf of FirstGroup plc. I know that willful misstatements or omission of material fact constitute Federal criminal violations punishable under 18 U.S.C. 1001 by imprisonment up to five years and fines up to \$10,000 for each offense. Additionally, these misstatements are punishable as perjury under 18 U.S.C. 1621, which provides for fines up to \$2,000 or imprisonment up to five years for each offense

Dated at Cincinnati, Ohio, this 25th day of February 2009



Beverly A. Wyckoff