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

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Office of Proceedings

MAR 20 2007

Part of  
Public Record

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 page 9 of the Application, stated that FirstGroup had agreed to acquire Laidlaw by way of a merger of Fern Acquisition Vehicle Corporation (a newly incorporated Delaware corporation and a wholly-owned subsidiary of FirstGroup) with and into Laidlaw, which would become a wholly-owned subsidiary of FirstGroup upon completion of the Acquisition.

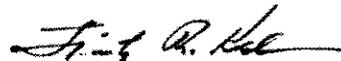
Please be advised that Fern Acquisition Vehicle Corporation has been renamed FirstGroup Acquisition Corporation. The corporate structure of FirstGroup has not been changed, and the proposed transaction remains as described.

A brief description of the proposed transaction appears in the proposed Federal Register notice, and the name change should be shown there as well.

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