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December 17, 2010

BY ELECTRONIC FILING

Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Room 1034
Washington, DC 20423-0001

**Re: Petition of Coach USA, Inc. and Megabus Northeast, LLC to
Reopen Approval of Fourth Amendment, STB Docket Nos. MC-
F-20904, MC-F-20908, and MC-F-20912**

Dear Ms. Brown:

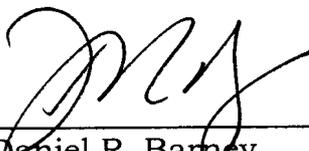
Greyhound Lines, Inc. ("Greyhound") and Peter Pan Bus Lines, Inc. ("Peter Pan") respectfully respond to the latest filing, on December 16, 2010, by Coach USA, Inc. and Megabus Northeast, LLC in the above three Surface Transportation Board dockets ("Megabus Letter").

Whatever the merits of the pending Coach/Megabus petition – and Greyhound and Peter Pan have previously argued, most recently in their joint filing on June 1, 2010, the petition is without merit – the matter is now fully argued and before the Board for decision. The Megabus Letter is untimely. Even more, it is wholly irrelevant. How Greyhound operates on particular lanes in the Midwest under market conditions thereon simply has no bearing on a pooling arrangement between Greyhound and Peter Pan on particular traffic lanes along the Northeast corridor. Petitioners' filing, which adds no

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new arguments, should be disregarded by the Board as untimely and irrelevant.

Respectfully submitted,



Daniel R. Barney
Kim D. Mann
Counsel for Greyhound Lines, Inc.



Jeremy Kahn
Kahn and Kahn
Counsel for Peter Pan Bus Lines, Inc.

cc: David H. Coburn, Esq., Counsel for Coach USA Inc. and Megabus Northeast, LLC
Director of Operations, Antitrust Division, U.S. Department of Justice

CERTIFICATE OF SERVICE

I certify that I have this 17th day of December 2010 served copies of the foregoing letter on Ms. Cynthia T. Brown, Chief, Section of Administration, Office of Proceedings, Surface Transportation Board, dated December 17, 2010, on the following by First Class Mail:

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