

L A I D L A W

LAIDLAW INTERNATIONAL INC.

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June 10, 2004

The Honorable William M. Thomas
Chairman
House Ways and Means Committee
1102 Longworth House Office Building
Washington, D.C. 20515

VIA FAX: (202) 225-0787

Dear Chairman Thomas:

On behalf of my company, Laidlaw International Inc., I am writing to thank you for your efforts to exclude legitimate business operations from the leasing provisions of the American Jobs Creation Act of 2004, H.R. 4520.

Laidlaw, through its subsidiaries, is the largest private school bus operator and ambulance provider in North America. Each school day we transport \$2 million students on behalf of school districts across the country. Likewise we provide 3.7 million transports each year to medical facilities on behalf of municipal agencies and private patients. Another subsidiary provides municipal transit and para-transit transportation, principally for disabled riders. Thanks to the changes in the provision affecting leases, we can continue to provide safe and reliable transportation services.

We support your legislation and look forward to its passage. Thank you again for your understanding of our business and support of our operations.

Very truly yours,



Susan Whittaker
Director of Taxes

CC: Greg Nickerson