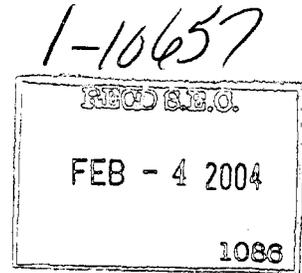


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February 4, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549



Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Laidlaw International, Inc., Common Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 4, 2004. Tentative listing date – February 10, 2004.

Sincerely,

A handwritten signature in cursive script, which appears to read 'Paras Madho', is written below the word 'Sincerely,'.