

DEPARTMENT OF TRANSPORTATION**Surface Transportation Board****[STB Docket No. MC-F-21020]****Firstgroup PLC—Acquisition—Laidlaw International, Inc.****AGENCY:** Surface Transportation Board, DOT.**ACTION:** Notice tentatively approving finance transaction.

SUMMARY: On March 8, 2007, FirstGroup plc (FirstGroup), a noncarrier in control of one or more motor carriers of passengers, filed an application under 49 U.S.C. 14303 to acquire Laidlaw International, Inc. (Laidlaw), a noncarrier in control of one or more motor carriers of passengers.¹ Persons wishing to oppose this application must follow the rules at 49 CFR 1182.5 and 1182.8. The Board has tentatively approved the transaction, and, if no opposing comments are timely filed, this notice will be the final Board action.

DATES: Comments must be filed by May 21, 2007. Applicant may file a reply by June 4, 2007. If no comments are filed by May 21, 2007, this notice is effective on that date.

ADDRESSES: Send an original and 10 copies of any comments referring to STB Docket No. MC-F-21020 to: Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, send one copy of comments to the applicant's representative: Fritz R. Kahn, 1920 N Street, NW., 8th Floor, Washington, DC 20036.

FOR FURTHER INFORMATION CONTACT: Julia Farr (202) 245-0359 [Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339].

SUPPLEMENTARY INFORMATION:

FirstGroup is a public limited company organized under the laws of Scotland, U.K. It is the largest bus operator and largest passenger rail operator in the United Kingdom. FirstGroup's North American operations, First Student, Inc. (MC-191534) and First Transit, Inc. (First Transit)² (MC-576222) are

¹ As supplemented by facsimile received on March 14, 2007.

² In 2006 First Transit purchased Cognisa Transportation, Inc. (Cognisa), a transit service provider registered as a motor carrier rendering special and charter operations pursuant to authority granted in MC-548215. Cognisa has been merged into First Transit. Board authorization was not sought at the time of the transaction. FirstGroup asks the Board, as part of this transaction, to approve the acquisition of Cognisa by First Transit. In support of this request, FirstGroup has provided, in the supplemental filing, uncertified information that is insufficient under the requirements of 49 CFR 1182.2 to support Board authorization of this

controlled by FirstGroup America, Inc., a wholly owned subsidiary of FirstGroup USA, Inc.; and First Services, Inc. is wholly owned by FirstGroup USA, Inc.

Laidlaw is a noncarrier holding company, with operations conducted by its subsidiaries: Laidlaw Transit, Inc., d/b/a Laidlaw Education Services (MC-161299); Laidlaw Transit Services, Inc. (MC-163344); and Greyhound Lines, Inc. (MC-1515), Greyhound Canada Transportation Corp. (MC-304126) and subsidiaries (collectively Greyhound).³

The gross operating revenues of FirstGroup and Laidlaw exceed \$2 million annually. Under the terms of the Acquisition Agreement, FirstGroup has agreed to acquire Laidlaw by way of a merger of FirstGroup Acquisition Corporation⁴ (a newly incorporated Delaware corporation and a wholly owned subsidiary of FirstGroup) with and into Laidlaw. On completion of the acquisition, Laidlaw will become a wholly owned subsidiary of FirstGroup and, as in the past, will continue to conduct operations through its subsidiaries.

Under 49 U.S.C. 14303(b), the Board must approve and authorize a transaction found to be consistent with the public interest, taking into consideration at least: (1) The effect of the transaction on the adequacy of transportation to the public; (2) the total fixed charges that result; and (3) the interest of affected carrier employees.

FirstGroup and Laidlaw have submitted information, as required by 49 CFR 1182.2, including the information to demonstrate that the proposed transaction is consistent with the public interest under 49 U.S.C. 14303(b). Applicant states that the proposed transaction will have no impact on the adequacy of transportation services available to the public, that the proposed transaction will not have an adverse effect on total fixed charges, and that the interests of

transaction. Accordingly, we deny FirstGroup's request for authorization and we inform FirstGroup that it must file a new complete application under 49 CFR 1182 to authorize First Transit's acquisition of Cognisa.

³ Greyhound has eight affiliates in the United States rendering scheduled intercity, special and charter bus transportation: Americanos U.S.A., L.L.C. (MC-309813); Carolina Coach Company (MC-13300); Crucero U.S.A., L.L.C. (MC-438895); Hotard Coaches, Inc. (MC-143881); Mississippi Coast Limousine, Inc., d/b/a Coastliner (MC-133182); Texas, New Mexico and Oklahoma Coaches, Inc. (MC-61120); Valley Transit Company (MC-74); and Vermont Transit Co., Inc. (MC-45626).

⁴ By letter filed on March 20, 2007, the name of the company was changed from Fern Acquisition Vehicle Corporation to FirstGroup Acquisition Corporation. The corporate structure of FirstGroup and the proposed transaction have not changed.

employees of Laidlaw will not be adversely impacted. Additional information, including a copy of the application, may be obtained from the applicant's representative.

On the basis of the application, we find that the proposed acquisition of control is consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated, and unless a final decision can be made on the record as developed, a procedural schedule will be adopted to reconsider the application. See 49 CFR 1182.6(c). If no opposing comments are filed by the expiration of the comment period, this notice will take effect automatically and will be the final Board action.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

This decision will not significantly affect either the quality of the human environment or the conservation of energy resources.

It is ordered:

1. The proposed finance transaction is approved and authorized, subject to the filing of opposing comments.

2. If timely opposing comments are filed, the findings made in this notice will be deemed as having been vacated.

3. This notice will be effective May 21, 2007, unless timely opposing comments are filed.

4. A copy of this notice will be served on: (1) The U.S. Department of Transportation, Federal Motor Carrier Safety Administration, 400 7th Street, SW., Room 8214, Washington, DC 20590; (2) the U.S. Department of Justice, Antitrust Division, 10th Street & Pennsylvania Avenue, NW., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 400 7th Street, SW., Washington, DC 20590.

Decided: March 30, 2007.

By the Board, Chairman Nottingham, Vice Chairman Buttrey, and Commissioner Mulvey.

Vernon A. Williams,

Secretary.

[FR Doc. E7-6380 Filed 4-4-07; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Open Meeting of the Ad Hoc Committee of the Taxpayer Advocacy Panel**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Ad Hoc Committee of the Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel is soliciting public comments, ideas and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Thursday, May 10, 2007 at 2 p.m. ET.

FOR FURTHER INFORMATION CONTACT: Inez De Jesus at 1-888-912-1227, or 954-423-7977.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Ad Hoc Committee of the Taxpayer Advocacy Panel will be held Thursday, May 10, 2007 at 2 p.m. ET via a telephone conference call. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 954-423-7977, or write to Inez De Jesus, TAP Office, 1000 South Pine Island Road, Suite 340, Plantation, FL 33324. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Inez De Jesus. Ms. De Jesus can be reached at 1-888-912-1227 or 954-423-7977, or post comments to the Web site: <http://www.improveirs.org>.

The agenda will include: Various IRS issues.

Dated: March 29, 2007.

John Fay,
Acting Director, Taxpayer Advocacy Panel.
[FR Doc. E7-6282 Filed 4-4-07; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 3 Taxpayer Advocacy Panel (Including the States of Florida, Georgia, Alabama, Mississippi, Louisiana, and Arkansas, and the Territory of Puerto Rico)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Area 3 Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Tuesday, May 15, 2007 at 11:30 a.m. ET.

FOR FURTHER INFORMATION CONTACT: Sallie Chavez at 1-888-912-1227, or 954-423-7979.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 3 Taxpayer Advocacy Panel will be held Tuesday, May 15, 2007 at 11:30 a.m. ET via a telephone conference call. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 954-423-7979, or write Sallie Chavez, TAP Office, 1000 South Pine Island Rd., Suite 340, Plantation, FL 33324. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Sallie Chavez. Ms. Chavez can be reached at 1-888-912-1227 or 954-423-7979, or post comments to the Web site: <http://www.improveirs.org>.

The agenda will include: Various IRS issues.

Dated: March 29, 2007.

John Fay,
Acting Director, Taxpayer Advocacy Panel.
[FR Doc. E7-6284 Filed 4-4-07; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 2 Taxpayer Advocacy Panel (Including the States of Delaware, North Carolina, South Carolina, New Jersey, Maryland, Pennsylvania, Virginia, and West Virginia and the District of Columbia)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Area 2 Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Wednesday, May 16, 2007 at 2:30 p.m. ET.

FOR FURTHER INFORMATION CONTACT: Inez E. De Jesus at 1-888-912-1227, or 954-423-7977.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Area 2 Taxpayer Advocacy Panel will be held Wednesday, May 16, 2007 at 2:30 p.m.

ET via a telephone conference call. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 954-423-7977, or write Inez E. De Jesus, TAP Office, 1000 South Pine Island Rd., Suite 340, Plantation, FL 33324. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Inez E. De Jesus. Ms. De Jesus can be reached at 1-888-912-1227 or 954-423-7977, or post comments to the Web site: <http://www.improveirs.org>.

The agenda will include the following: Various IRS issues.

Dated: March 29, 2007.

John Fay,
Acting Director, Taxpayer Advocacy Panel.
[FR Doc. E7-6285 Filed 4-4-07; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Assistance Center Committee of the Taxpayer Advocacy Panel

AGENCY: Internal Revenue Service (IRS) Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Taxpayer Assistance Center Committee of the Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel (TAP) is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Tuesday, May 1, 2007.

FOR FURTHER INFORMATION CONTACT: Dave Coffman at 1-888-912-1227, or 206-220-6096.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Taxpayer Assistance Center Committee of the Taxpayer Advocacy Panel will be held Tuesday, May 1, 2007 from 9 a.m. to 10:30 a.m. Pacific Time via a telephone conference call. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 206-220-6096, or write to Dave Coffman, TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174 or you can contact us at <http://www.improveirs.org>.

Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made