Fab-13-04

14:35

:35 From-

Manager Securities Operations



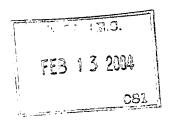
T-681 P.002/002 F-043

20 Broad Street New York, NY 10005

tel: 212.656.5026 fax: 212.656.5893 pniadho@nyse.com



February 13, 2004



1-10657

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., Preferred Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 13, 2004.

Sincerely,

PROCESSED

FEB 18 2004

THOMSON FINANCIAL