



Mark G. Gardner
Avatar Management Services, Inc.
8157 Bavaria Parkway
Macedonia, OH 44056

Dear Mark:

Re: Letter of Reference

At your request, I have no hesitation in providing a reference for the services of Avatar. As you know, the Laidlaw group has used the services of Avatar extensively for over 15 years.

Avatar has been an enormous help in assisting the entities to standardize and implement high level processes and practices in the many facets of operating an efficient company. These include recruitment, selection and hiring, training of every kind, and management development, etc. We have more than 410 locations in our school bus operation, and we have a responsibility to operate every one to the same high standard –no weak links. With your help, we have achieved this.

Our school bus operation transports more 2 million students to and from school each day. With your help, we have reduced our accident rate by 70 percent over a 15 year period. With your help, our losses were \$15 million below budget, on an expected basis. Even with these successes, we are hopeful of achieving even further savings.

We were so please with your work we introduced Avatar to the other members of our group: Public Transit, Greyhound Lines, American Medical Response and EmCare. They too have fully utilized and benefited from your assistance in all the same areas.

I believe Avatar's greatest strength is working with large organizations that require high level processes and standardized practices to continuously improve their performance.

To this effect, I recommend Avatar, and would gladly discuss our success with your future clients, if you so wish.

Best regards,

Jeff Cassell
Vice President
Corporate Risk Management