

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2011</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2008</u> and ending <u>12/31/2008</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☒ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☒ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan CAROLINA COACH COMPANY AMALGAMATED TRANSIT UNION PENSION PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">021</td> </tr> <tr> <td colspan="2">1c Effective date of plan 11/16/1964</td> </tr> </table>	1b Three-digit plan number (PN) ▶	021	1c Effective date of plan 11/16/1964	
1b Three-digit plan number (PN) ▶	021				
1c Effective date of plan 11/16/1964					
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) CAROLINA COACH COMPANY C/O FIRSTGROUP AMERICA, INC. 600 VINE ST., STE 1400 CINCINNATI, OH 45202-2474	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 56-0163610</td> </tr> <tr> <td>2c Sponsor's telephone number 513-684-8742</td> </tr> <tr> <td>2d Business code (see instructions) 485110</td> </tr> </table>	2b Employer Identification Number (EIN) 56-0163610	2c Sponsor's telephone number 513-684-8742	2d Business code (see instructions) 485110	
2b Employer Identification Number (EIN) 56-0163610					
2c Sponsor's telephone number 513-684-8742					
2d Business code (see instructions) 485110					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	01/28/2013	FRANK GOTTSCHALL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	01/28/2013	FRANK GOTTSCHALL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") FIRSTGROUP AMERICA, INC. 600 VINE ST., STE 1400 CINCINNATI, OH 45202-2474	3b Administrator's EIN 52-2205403 3c Administrator's telephone number 513-684-8742
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	311
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits.....	6c	
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	
f Total. Add lines 6d and 6e	6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	3

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☐ Trust	(3) ☐ Trust
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☐ **R** (Retirement Plan Information)

(2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☐ **H** (Financial Information)
(2) ☐ **I** (Financial Information – Small Plan)
(3) ☐ **A** (Insurance Information)
(4) ☐ **C** (Service Provider Information)
(5) ☐ **D** (DFE/Participating Plan Information)
(6) ☐ **G** (Financial Transaction Schedules)

Form **5500**Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit PlanThis form is required to be filed under sections 104 and 4065 of the Employee
Retirement Income Security Act of 1974 (ERISA) and sections 6047(e),
6057(b), and 6058(a) of the Internal Revenue Code (the Code).► Complete all entries in accordance with
the instructions to the Form 5500.

Official Use Only

OMB Nos. 1210 - 0110
1210 - 0089**2008**This Form is Open to
Public Inspection.**Part I Annual Report Identification Information**

For the calendar plan year 2008 or fiscal plan year beginning

and ending

- A** This return/report is for: (1) ☐ a multiemployer plan; (3) ☐ a multiple-employer plan; or
(2) ☒ a single-employer plan (other than a (4) ☐ a DFE (specify) _____
multiple-employer plan);
- B** This return/report is: (1) ☐ the first return/report filed for the plan; (3) ☒ the final return/report filed for the plan;
(2) ☒ an amended return/report; (4) ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here ☒
- D** If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions) ☒

Part II Basic Plan Information - enter all requested information.

1a Name of plan CAROLINA COACH COMPANY AMALGAMATED TRANSIT UNION PENSION PLAN	1b Three-digit plan number (PN) ► 021
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) GREYHOUND LINES, INC. ATTN BENEFITS DEPARTMENT 350 N ST PAUL STREET DALLAS TX 75201	1c Effective date of plan (mo., day, yr.) 11/16/1964 2b Employer Identification Number (EIN) 86-0572343 2c Sponsor's telephone number 214-869-6599 2d Business code (see instructions) 485110

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

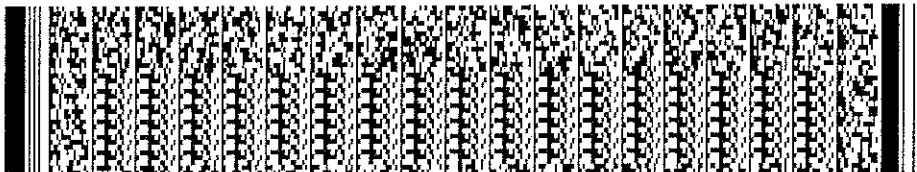
Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

SIGN HERE	<i>Rhonda MacAndrew</i> Signature of plan administrator	12-12-09 Date	<i>Rhonda MacAndrew</i> Type or print name of individual signing as plan administrator
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SIGN HERE	<i>William J. Gieseke</i> Signature of employer/plan sponsor/DFE	12-12-09 Date	WILLIAM J. GIESEKER Type or print name of individual signing as employer, plan sponsor or DFE
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For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

v11.3

Form **5500** (2008)

020880010J



3a Plan administrator's name and address (If same as plan sponsor, enter "Same")
ADMINISTRATIVE COMMITTEE

350 N ST PAUL STREET

DALLAS

TX 75201

3b Administrator's EIN
86-0572343

3c Administrator's telephone number
214-849-6599

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report below:

a Sponsor's name **CAROLINA COACH COMPANY**

b EIN
56-0163610

c PN

5 Preparer information (optional) **a** Name (including firm name, if applicable) and address

b EIN

c Telephone number

6 Total number of participants at the beginning of the plan year

6 **311**

7 Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d)

a Active participants

7a

b Retired or separated participants receiving benefits

7b

c Other retired or separated participants entitled to future benefits

7c

d Subtotal. Add lines 7a, 7b, and 7c

7d

0

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits

7e

f Total. Add lines 7d and 7e

7f

0

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)

7g

h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested

7h

3

i If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500)

7i

51

8 Benefits provided under the plan (complete 8a and 8b, as applicable)

a ☒ Pension benefits (check this box if the plan provides pension benefits and enter the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions): **1A** **1G** **3H**

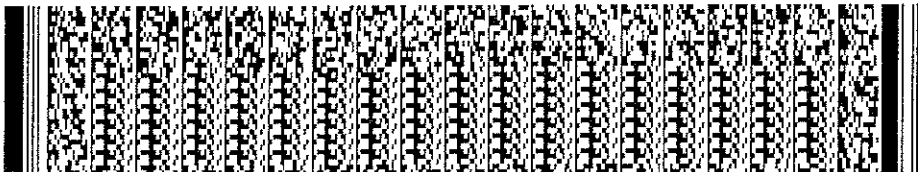
b ☐ Welfare benefits (check this box if the plan provides welfare benefits and enter the applicable welfare feature codes from the List of Plan Characteristics Codes printed in the instructions):

9a Plan funding arrangement (check all that apply)

- (1) ☐ Insurance
 (2) ☐ Code section 412(e)(3) insurance contracts
 (3) ☒ Trust
 (4) ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) ☐ Insurance
 (2) ☐ Code section 412(e)(3) insurance contracts
 (3) ☒ Trust
 (4) ☐ General assets of the sponsor



020880020K

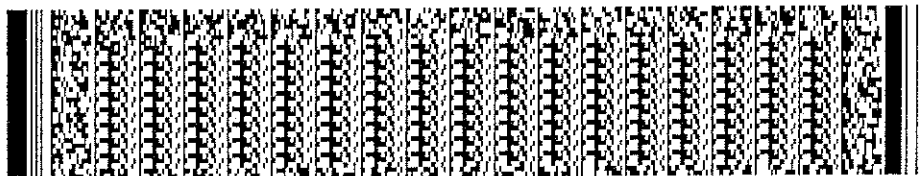


10 Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)**a Pension Benefit Schedules**

- | | | | |
|-----|-------------------------------------|------------|--|
| (1) | ☒ | R | (Retirement Plan Information) |
| (2) | ☐ | B | (Actuarial Information) |
| (3) | ☐ | E | (ESOP Annual Information) |
| (4) | ☐ | SSA | (Separated Vested Participant Information) |

b Financial Schedules

- | | | | |
|-----|-------------------------------------|----------|---------------------------------------|
| (1) | ☒ | H | (Financial Information) |
| (2) | ☐ | I | (Financial Information -- Small Plan) |
| (3) | ☐ | A | (Insurance Information) |
| (4) | ☒ | C | (Service Provider Information) |
| (5) | ☐ | D | (DFE/Participating Plan Information) |
| (6) | ☐ | G | (Financial Transaction Schedules) |



020880030L



Attachment to Form 5310-A
For Item 5
Qualified Plans Involved in Transaction

Plan Sponsor: FIRSTGROUP AMERICA, INC.

EIN: 65-0545137

c Plan name: VERMONT TRANSIT CO., INC. EMPLOYEES' DEFINED BENEFIT PLAN

d Name of employer: GREYHOUND LINES, INC.

e Employer identification number: 86-0572343

f Plan number (3 digits): 020

g Date of merger or consolidation, spinoff, or transfer of plan assets or liabilities (MMDDYYYY): 12312008

h Type of plan (see instructions for code to enter): 1 If "8", specify: _____

c Plan name: CAROLINA COACH COMPANY AMALGAMATED TRANSIT UNION PENSION PLAN

d Name of employer: GREYHOUND LINES, INC.

e Employer identification number: 86-0572343

f Plan number (3 digits): 021

g Date of merger or consolidation, spinoff, or transfer of plan assets or liabilities (MMDDYYYY): 12312008

h Type of plan (see instructions for code to enter): 1 If "8", specify: _____

c Plan name: CAROLINA COACH COMPANY PENSION PLAN

d Name of employer: GREYHOUND LINES, INC.

e Employer identification number: 86-0572343

f Plan number (3 digits): 022

g Date of merger or consolidation, spinoff, or transfer of plan assets or liabilities (MMDDYYYY): 12312008

h Type of plan (see instructions for code to enter): 1 If "8", specify: _____

c Plan name: CAROLINA COACH COMPANY IAM PENSION PLAN

d Name of employer: GREYHOUND LINES, INC.

e Employer identification number: 86-0572343

f Plan number (3 digits): 023

g Date of merger or consolidation, spinoff, or transfer of plan assets or liabilities (MMDDYYYY): 12312008

h Type of plan (see instructions for code to enter): 1 If "8", specify: _____

c Plan name: T N M & O COACHES INC. EMPLOYEES RETIREMENT PLAN

d Name of employer: GREYHOUND LINES, INC.

e Employer identification number: 86-0572343

f Plan number (3 digits): 024

g Date of merger or consolidation, spinoff, or transfer of plan assets or liabilities (MMDDYYYY): 12312008

h Type of plan (see instructions for code to enter): 1 If "8", specify: _____

c Plan name: _____

d Name of employer: _____

e Employer identification number: _____

f Plan number (3 digits): _____

g Date of merger or consolidation, spinoff, or transfer of plan assets or liabilities (MMDDYYYY): _____

h Type of plan (see instructions for code to enter): _____ If "8", specify: _____

c Plan name: _____

d Name of employer: _____

e Employer identification number: _____

f Plan number (3 digits): _____

g Date of merger or consolidation, spinoff, or transfer of plan assets or liabilities (MMDDYYYY): _____

h Type of plan (see instructions for code to enter): _____ If "8", specify: _____

c Plan name: _____

d Name of employer: _____

e Employer identification number: _____

f Plan number (3 digits): _____

g Date of merger or consolidation, spinoff, or transfer of plan assets or liabilities (MMDDYYYY): _____

h Type of plan (see instructions for code to enter): _____ If "8", specify: _____

**Application for Extension of Time
To File Certain Employee Plan Returns**

OMB No. 1545-0212

File With IRS Only

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions) CAROLINA COACH COMPANY Number, street, and room or suite no. (If a P.O. box, see instructions) 350 N. ST. PAUL City or town, state, and ZIP code DALLAS, TX 75201		B Filer's identifying number (see instructions). ☒ Employer identification number (EIN). 56-0163610 ☐ Social security number (SSN)		
C Plan name	Plan number	Plan year ending—		
		MM	DD	YYYY
	1 SEE STATEMENT 1			
	2			
3				

Part II Extension of Time to File Form 5500 or Form 5500-EZ (see instructions)

1 I request an extension of time until **10/15/2009** to file Form 5500 or Form 5500-EZ.

The application is automatically approved to the date shown on line 1 (above) if: (a) the Form 5558 is filed on or before the normal due date of Form 5500 or 5500-EZ for which this extension is requested, and (b) the date on line 1 is no more than 2½ months after the normal due date.

You must attach a copy of this Form 5558 to each Form 5500 and 5500-EZ filed after the due date for the plans listed in C above.

Note. A signature is not required if you are requesting an extension to file Form 5500 or Form 5500-EZ.

Part III Extension of Time to File Form 5330 (see instructions)

2 I request an extension of time until _____ to file Form 5330.

You may be approved for up to a six (6) month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax ► **a**

b Enter the payment amount attached ► **b**

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date ► **c**

3 State in detail why you need the extension

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ► **Syretta Morris**

Date ► **7-27-09**

BJA

Form **5558** (Rev. 1-2008)

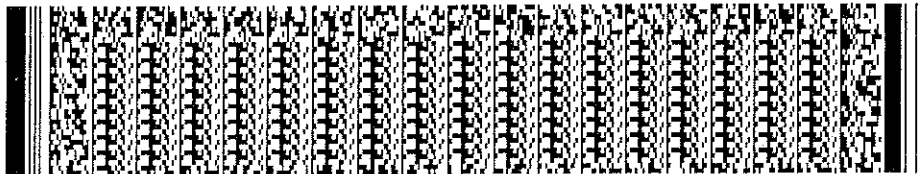
2008 FORM 5558

Application for Extension of Time to File Certain Employee Plan Returns

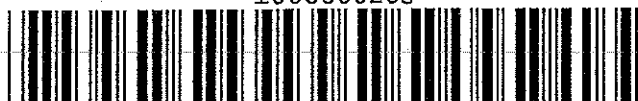
CAROLINA COACH COMPANY**EIN: 56-0163610****STATEMENT 1 - ATTACHMENT FOR PART I, LINE C**

<u>Plan Name/Filer</u>	<u>Type of Plan Pension or Welfare</u>	<u>Plan Number</u>	<u>Plan Year Ending Month - Day - Year</u>
Carolina Coach Company Employee Savings Plan	P	001	12/31/2008
Carolina Coach Company Pension Plan	P	002	12/31/2008
Carolina Coach Company Amalgamated Transit Union Pension Plan	P	021	12/31/2008
Carolina Coach Company International Association of Machinists Pension Plan	P	022	12/31/2008

(a) Name	(b) Employer identification number (see instructions)	(c) Official plan position	
(d) Relationship to employer, employee organization, or person known to be a party-in-interest	(e) Gross salary or allowances paid by plan	(f) Fees and commissions paid by plan	(g) Nature of service code(s) (see instructions)
(a) Name	(b) Employer identification number (see instructions)	(c) Official plan position	
(d) Relationship to employer, employee organization, or person known to be a party-in-interest	(e) Gross salary or allowances paid by plan	(f) Fees and commissions paid by plan	(g) Nature of service code(s) (see instructions)
(a) Name	(b) Employer identification number (see instructions)	(c) Official plan position	
(d) Relationship to employer, employee organization, or person known to be a party-in-interest	(e) Gross salary or allowances paid by plan	(f) Fees and commissions paid by plan	(g) Nature of service code(s) (see instructions)



100880020J



Part II Termination Information on Accountants and Enrolled Actuaries (see instructions)(a) Name WHITLEY PENN LLP (b) EIN 75-2393478(c) Position AUDITOR
1400 WEST 7TH STREET, SUITE 400(d) Address FORT WORTH TX 76102(e) Telephone No. 817-259-9100Explanation: THE PLAN WAS MERGED INTO THE FIRSTGROUP AMERICA PENSION PLAN
AND WILL BE USING FIRSTGROUP AMERICAS AUDITOR.

(a) Name _____ (b) EIN _____

(c) Position _____

(d) Address _____

(e) Telephone No. _____

Explanation: _____

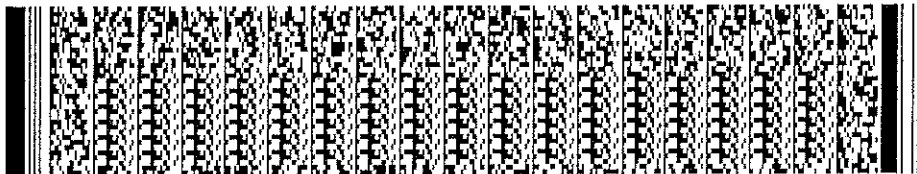
(a) Name _____ (b) EIN _____

(c) Position _____

(d) Address _____

(e) Telephone No. _____

Explanation: _____



100880030K



**SCHEDULE H
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under Section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

► File as an attachment to Form 5500.

Official Use Only

OMB No. 1210-0110

2008

This Form is Open
to Public Inspection.

For calendar year 2008 or fiscal plan year beginning and ending

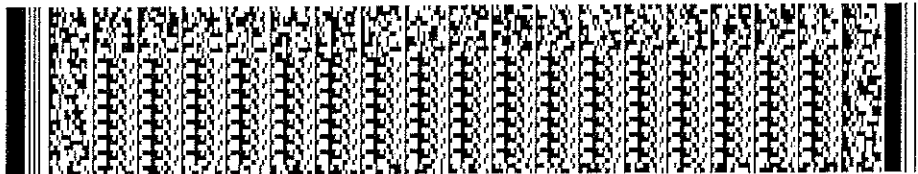
A Name of plan CAROLINA COACH COMPANY AMALGAMATED TRANSIT UNION	B Three-digit plan number 021
C Plan sponsor's name as shown on line 2a of Form 5500 GREYHOUND LINES, INC.	D Employer Identification Number 86-0572343

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	b(1)	636569	
(2) Participant contributions	b(2)		
(3) Other	b(3)		
c General investments:			
(1) Interest-bearing cash (incl. money market accounts & certificates of deposit)	c(1)	662017	
(2) U.S. Government securities	c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	c(3)(A)		
(B) All other	c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	c(4)(A)		
(B) Common	c(4)(B)	150	
(5) Partnership/joint venture interests	c(5)		
(6) Real estate (other than employer real property)	c(6)		
(7) Loans (other than to participants)	c(7)		
(8) Participant loans	c(8)		
(9) Value of interest in common/collective trusts	c(9)		
(10) Value of interest in pooled separate accounts	c(10)		
(11) Value of interest in master trust investment accounts	c(11)		
(12) Value of interest in 103-12 investment entities	c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	c(13)	19079506	
(14) Value of funds held in insurance co. general account (unallocated contracts)	c(14)		
(15) Other	c(15)		

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v11.3 Schedule H (Form 5500) 2008



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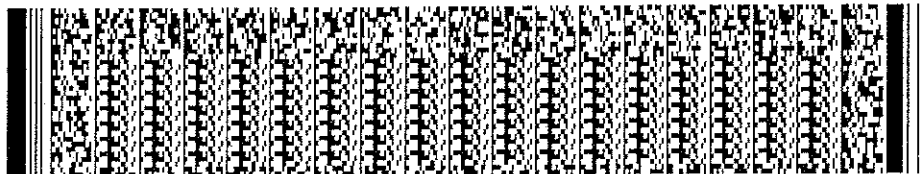


		(a) Beginning of Year	(b) End of Year
1 d	Employer-related investments:		
(1)	Employer securities	d(1)	
(2)	Employer real property	d(2)	
e	Buildings and other property used in plan operation	e	
f	Total assets (add all amounts in lines 1a through 1e)	f	20378242 0
Liabilities			
g	Benefit claims payable	g	
h	Operating payables	h	
i	Acquisition indebtedness	i	
j	Other liabilities	j	
k	Total liabilities (add all amounts in lines 1g through 1j)	k	0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	l	20378242 0

Part II Income and Expense Statement

- 2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1)	Received or receivable in cash from: (A) Employers	a(1)(A)	586503
	(B) Participants	a(1)(B)	86503
	(C) Others (including rollovers)	a(1)(C)	3444
(2)	Noncash contributions	a(2)	
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	a(3)	676450
b Earnings on investments:			
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	b(1)(A)	19455
	(B) U.S. Government securities	b(1)(B)	
	(C) Corporate debt instruments	b(1)(C)	
	(D) Loans (other than to participants)	b(1)(D)	
	(E) Participant loans	b(1)(E)	
	(F) Other	b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	b(1)(G)	19455
(2)	Dividends: (A) Preferred stock	b(2)(A)	
	(B) Common stock	b(2)(B)	941
	(C) Total dividends. Add lines 2b(2)(A) and (B)	b(2)(C)	941
(3)	Rents	b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	b(4)(A)	
	(B) Aggregate carrying amount (see instructions)	b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	b(4)(C)	0



180880020R



	(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	b(5)(A)	
(B) Other	b(5)(B)	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	b(5)(C)	
(6) Net investment gain (loss) from common/collective trusts	b(6)	
(7) Net investment gain (loss) from pooled separate accounts	b(7)	
(8) Net investment gain (loss) from master trust investment accounts	b(8)	
(9) Net investment gain (loss) from 103-12 investment entities	b(9)	
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	b(10)	<5366155>
c Other income	c	
d Total income. Add all income amounts in column (b) and enter total	d	<4669309>
Expenses		
e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	e(1)	1725701
(2) To insurance carriers for the provision of benefits	e(2)	
(3) Other	e(3)	
(4) Total benefit payments. Add lines 2e(1) through (3)	e(4)	1725701
f Corrective distributions (see instructions)	f	
g Certain deemed distributions of participant loans (see instructions)	g	
h Interest expense	h	
i Administrative expenses: (1) Professional fees	i(1)	642
(2) Contract administrator fees	i(2)	
(3) Investment advisory and management fees	i(3)	34020
(4) Other	i(4)	13479
(5) Total administrative expenses. Add lines 2i(1) through (4)	i(5)	48141
j Total expenses. Add all expense amounts in column (b) and enter total	j	1773842
Net Income and Reconciliation		
k Net income (loss) (subtract line 2j from line 2d)	k	<6443151>
l Transfers of assets		
(1) To this plan	l(1)	
(2) From this plan	l(2)	13935091

Part III Accountant's Opinion

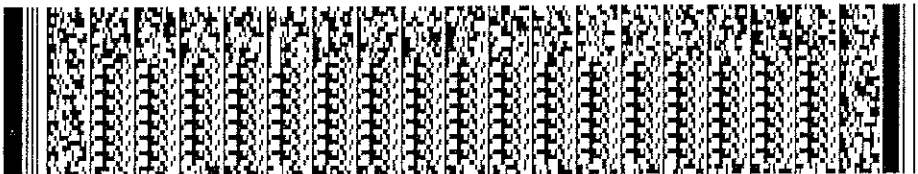
3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):
 (1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) **13-3891517**
DELOITTE & TOUCHE LLP

d The opinion of an independent qualified public accountant is **not attached** because:
 (1) ☐ this form is filed for a CCT, PSA or MTIA. (2) ☐ it will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.



180880030S



Part IV Transactions During Plan Year

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, or 5. 103-12 IEs also do not complete 4j.

During the plan year:

	Yes	No	Amount
a Did the employer fail to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No **Amount** _____

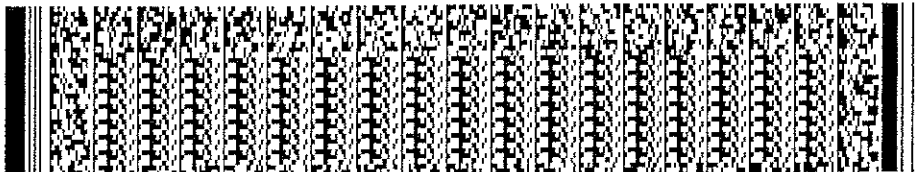
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions).

5b(1) Name of plan(s)**5b(2)** EIN(s)**5b(3)** PN(s)

FIRSTGROUP AMERICA PENSION PLAN

52-2205403

001



180880040T



**CAROLINA COACH COMPANY
AMALGAMATED TRANSIT UNION PENSION PLAN**

**FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS
(ACQUIRED AND DISPOSED OF WITHIN YEAR)
FOR THE YEAR ENDED DECEMBER 31, 2008**

Description of Investment, Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	Cost of Acquisition	Proceeds of Disposition
EVERGREEN PRIME CASH FD (FD #494)	\$ 2,968,017	\$ -
EVERGREEN PRIME CASH FD (FD #494)	-	2,735,260
Total acquisitions	\$ 2,968,017	\$ -

**CAROLINA COACH COMPANY
AMALGAMATED TRANSIT UNION PENSION PLAN**

**FORM 5500, SCHEDULE H, PART IV, LINE 4j --- SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2008**

(a) Identity of Party involved	(b) Description of Asset	(c) Purchase price	(d) Selling price	(e) Cost of asset	(f) Current value of asset on transaction date	(g) Net gain or loss
SINGLE TRANSACTIONS						
EVERGREEN PRIME CASH FD (FD #494)	Money market fund	\$ 2,968,017	\$	\$ 2,968,017	\$ 2,968,017	\$ -
EVERGREEN PRIME CASH FD (FD #494)	Money market fund		2,735,260	2,735,260	2,735,260	
	GRAND TOTAL	\$ 2,968,017	\$ 2,735,260	\$ 5,703,277	\$ 5,703,277	\$ -

**SCHEDULE R
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an Attachment to Form 5500.**

Official Use Only

OMB No. 1210-0110

2008

**This Form is Open to
Public Inspection.**

For calendar year 2008 or fiscal plan year beginning _____ and ending _____

A Name of plan
CAROLINA COACH COMPANY AMALGAMATED TRANSIT UNION

B Three-digit
plan number **021**

C Plan sponsor's name as shown on line 2a of Form 5500
GREYHOUND LINES, INC.

D Employer Identification Number
86-0572343

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

- 1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions _____
- 2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the plan year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits). **56-1354495**
- Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**
- 3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year _____

1	\$
2	
3	26

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

- 4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A
- If the plan is a defined benefit plan, go to line 7.**
- 5** If a waiver of the minimum funding standard for a prior plan year is being amortized in this plan year, see instructions, and enter the date of the ruling letter granting the waiver _____ ► Month _____ Day _____ Year _____
- If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**
- 6a** Enter the minimum required contribution for this plan year _____ **6a** \$ _____
- b** Enter the amount contributed by the employer to the plan for this plan year _____ **6b** \$ _____
- c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) _____ **6c** \$ _____
- If you completed line 6c, skip lines 7 and 8 and complete line 9.**

- 7** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A

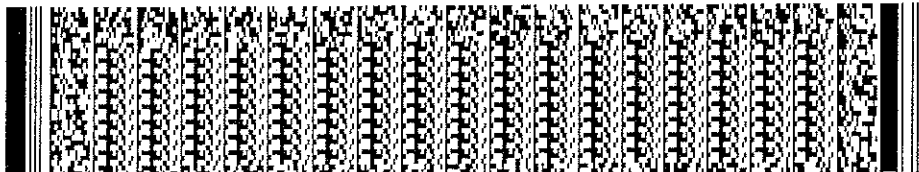
Part III Amendments

- 8** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. (See instructions.) ☐ Increase ☒ Decrease ☐ No

Part IV Coverage (See instructions.)

- 9** Check the box for the test this plan used to satisfy the coverage requirements ☐ ratio percentage test ☐ average benefit test

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v11.3 Schedule R (Form 5500) 2008



220880010L



**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **Attach to Form 5500 or 5500-EZ if applicable. (See instructions.)**

Official Use Only

OMB No. 1210-0110

2008

**This Form is Open to
Public Inspection.**

For calendar plan year 2008 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008,

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan CAROLINA COACH CO. AMALGAMATED TRANSIT UNION PENSI		B Three-digit plan number (PN) ▶ 021
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ GREYHOUND LINES, INC.		D Employer Identification Number (EIN) 86-0572343
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2008</u>		
2 Assets:		
a Market value	2a	20898460
b Actuarial value	2b	20898460
3 Funding target/participant count breakdown		
		(1) Number of participants
a For retired participants and beneficiaries receiving payment	3a	162
b For terminated vested participants	3b	61
c For active participants:		
(1) Non-vested benefits	3c(1)	274351
(2) Vested benefits	3c(2)	4116990
(3) Total active	3c(3)	88
d Total	3d	311
4 If the plan is in at-risk status, check the box and complete lines 4a and 4b : ☒		
a Funding target disregarding prescribed at-risk assumptions	4a	18256472
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b	18309048
5 Effective interest rate	5	6.00 %
6 Target normal cost	6	269223

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE Brent Hradek
Signature of actuary
BRENT HRADEK
Type or print name of actuary
TOWERS PERRIN
Firm name
5420 LBJ FREEWAY, SUITE 800
DALLAS TX 75240-6290
Address of the firm

October 7, 2009
Date
08-05301
Most recent enrollment number
972-701-2722
Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions. ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-EZ.

v11.3

Schedule SB (Form 5500) 2008

Part II Beginning of year carryover and prefunding balances (See instructions.)

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	N/A	N/A
8 Portion used to offset prior year's funding requirement (line 35 from prior year)	N/A	N/A
9 Amount remaining (line 7 minus line 8)	8019321	N/A
10 Interest on line 9 using prior year's actual return of N/A %	N/A	N/A
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (line 38 from prior year)		N/A
b Interest on line 11a using prior year's effective rate of N/A %		N/A
c Total available at beginning of current plan year to add to prefunding balance ..		N/A
d Portion of line 11c to be added to prefunding balance		N/A
12 Reduction in balances due to elections or deemed elections	8012253	N/A
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	7068	N/A

Part III Funding percentages

14 Funding target attainment percentage	14	114.43 %
15 Adjusted funding target attainment percentage	15	114.47 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to offset current year's funding requirement	16	98.78 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/23/2008	8824	8824	05/28/2008	6584	6584
02/06/2008	6744	6744	06/20/2008	5887	5887
02/22/2008	7102	7102	06/24/2008	4792	4792
03/28/2008	6945	6945			
03/20/2008	6776	6776			
04/04/2008	7300	7300			
04/29/2008	5857	5857			
05/14/2008	13617	13617			
Totals ▶			18(b)	80428	18(c) 80428

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid benefit restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year, adjusted to valuation date	19c	79178

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year?	☒ Yes	☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes	☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21	Discount rate:	1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
a	Segment rates:	5.31 %	5.92 %	6.43 %	
b	Applicable month (enter code)				21b 0
22	Weighted average retirement age				22 63
23	Mortality table(s) (see instructions)	☐ Prescribed -- combined	☒ Prescribed -- separate	☐ Substitute	

Part VI Miscellaneous items

24	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No
25	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No
26	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No
27	If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachments	27	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28	Unpaid minimum required contribution for all prior years	28	0
29	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31	Target normal cost, adjusted, if applicable (see instructions)	31	0
32	Amortization installments:	Outstanding Balance	Installment
a	Net shortfall amortization installment	0	0
b	Waiver amortization installment	0	0
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34	Total funding requirement before reflecting carryover/prefunding balances (line 31 + line 32a + line 32b - line 33)	34	0
35	Balances used to offset funding requirement	Carryover balance	Prefunding balance
			Total balance
36	Additional cash requirement (line 34 minus line 35)	36	0
37	Contributions allocated toward minimum required contribution for current year, adjusted to valuation date (line 19c)	37	79178
38	Interest-adjusted excess contributions for current year (see instructions)	38	79178
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40	Unpaid minimum required contribution for all years	40	0

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Attachments to 2008 Schedule SB

List of Attachments

Line 4 — Additional Information for Plans in At-Risk Status

Line 22 — Description of Weighted Average Retirement Age

Part V — Statement of Actuarial Assumptions and Methods

Part V — Summary of Plan Provisions

Line 24 — Change in Actuarial Assumptions

Line 25 — Change in Method

Line 26 — Schedule of Active Participant Data

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0575343; PN:021

Schedule SB, Line 4 – Additional Information for Plans in At-Risk Status

The at-risk assumption for assumed form of payment is single life annuity.

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

All participants are assumed to retire at earliest of age 60 and 28 years of service or age 65.

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

Actuarial Assumptions and Methods

Economic Assumptions

Funding interest rate basis:

- ▶ Applicable month
- ▶ Yield curve basis
- ▶ Transition from current liability rates

Funding interest rates:

First segment rate

Second segment rate

Third segment rate

Effective interest rate

Annual rates of increase

▶ Salaries:

▶ Future Social Security wage bases

▶ Statutory limits on compensation and benefits

Contributions

January 2008

Segment rates

N/A

5.31%

5.92%

6.43%

6.00%

5.0%

N/A

N/A

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

Demographic and Other Assumptions

Mortality for funding target and target
normal cost

Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amounts adjustments, projected to 2023 using Projection Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amounts adjustments, projected to 2015 using Projection Scale AA)

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

Termination

Rates varying by age and service

Age	Rate
25	7.72%
30	7.22
35	6.28
40	5.16
45	3.98
50	2.56
55	0.94
60	0.09
64	0.00

Disability

Retirement

None

100% at earliest of age 60 and 28 years of service or age 65

Benefit commencement date:

▶ Preretirement death benefit

Early retirement date

▶ Deferred vested benefit

Age 65

▶ Disability benefit

Age 65

▶ Retirement benefit

Early retirement date

▶ Form of payment

33% of married participants are assumed to elect a 50% joint and survivor annuity option;
all others elect single life annuity

▶ Percent married

90% of male and 70% of female participants are assumed to be married

▶ Spouse age

Wife three years younger than husband

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

- ▶ Covered pay
 - ▶ Special at-risk assumptions
 - ▶ Most valuable form of benefit
- Total pay but excluding safety awards and meal allowances
- For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year. In addition, these participants are assumed to elect the most valuable form of benefit.
- Single life annuity

Actuarial Methods

Valuation date

Funding target and target normal cost

Actuarial values of assets

First day of plan year (January 1)

Present value of accrued benefits

Market value of assets

Benefits Not Valued

All benefits described in the Plan Provision section of this report were valued. Towers Perrin has reviewed documentation provided by Greyhound Lines, Inc. and it not aware of any significant benefits that were not valued.

Change in Assumptions and Methods Since Prior Valuation

The funding interest rate was changed to the segment interest rates as of January 2008, as provided under the Pension Protection Act (PPA) of 2006

The mortality table was changed to the IRS 2008 Proposed Static Mortality table (based on RP 2000, separate tables for non-annuitants and annuitants, as provided under PPA)

The actuarial cost method used to calculate the funding target and target normal cost was changed to the present value of accrued benefits, as required by the PPA

The actuarial value of assets was changed to equal the market value of assets, as provided under PPA

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN: 86-0572343; PN: 021

Schedule SB, Part V – Statement of Actuarial Assumptions and Methods

Data Sources

Towers Perrin used asset data supplied by the trustees. Greyhound Lines, Inc. furnished participant data as of the valuation date. Greyhound Lines, Inc. also provided the dates and amounts of the 2007 plan year contributions that were paid in 2008. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the company, assumptions or estimates were made by the Towers Perrin actuaries when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions

Effective Date Amended and restated effective January 1, 1997, reflecting amendments through December 28, 2006

Covered Employees All employees represented by Division No. 1437 of the Amalgamated Transit Union

Participation Date Upon completion of 6 months of employment and 500 hours of service

Definitions

Employee contributions 6% of compensation (revised from 5.5% per CBA 12/2002)

Normal retirement date (NRD) First of the month coincident with or next following the earlier of:

- (1) Age 65 (normal pension)
- (2) Age 60 with 30 years of Vesting Service (service pension), or
- (3) Sum of age and Vesting Service total 88 (88-points pension)

Rate of interest credited to employee contributions 4.31% for 2008 Plan Year. The rate of interest credited for 2007 Plan Year was 5.51%

Vesting Service Plan Years with 1,000 or more hours of service

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Schedule SB, Part V – Summary of Plan Provisions

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after attaining age 55 and completing 20 years of service
Vested termination	Termination for reasons other than death, disability or retirement after completing 5 or more years of Vesting Service or attainment of age 65
Death benefit (non-vested)	Death prior to completion of 5 years of Vesting Service
Preretirement death benefit	
▶ With less than 20 years of service	Death after completion of 5 or more years of Vesting Service under the plan with a surviving spouse
▶ With 20 years of service	Death after completion of 20 years of Vesting Service under the plan with a surviving spouse
Disability retirement	Termination due to total and permanent disability while a participant of the plan

Monthly Benefits Paid Upon the Following Events

Normal retirement	3.3% times salary for each year subsequent to November 16, 1964, with lower accrual rates for prior years; minimum benefit of \$150 per month
Delayed retirement	Accrued benefit based on service and compensation up to Delayed Retirement Date
Early retirement	Accrued benefit based on service and compensation up to Early Retirement Date reduced by 3% per year for each of the first 5 years and 5% per year for each of the next 5 years that Early Retirement precedes NRD
Vested termination	Accrued benefit based on service and compensation up to date of termination payable at NRD. Accrued benefit attributable to employee contributions are fully vested.
Death benefit (non-vested)	Return of employee contributions with interest

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Schedule SB, Part V – Summary of Plan Provisions

Preretirement death benefit

- ▶ With less than 20 years of service
- ▶ With 20 years of service

Surviving spouse receives 50% of the normal retirement benefit payable at NRD

Surviving spouse receives 50% of the retirement benefit as if the participant had elected early retirement on the day preceding death, payable the later of, on the first day of month coincident with or following date the participant would have attained age 55 or date of death

Disability retirement

Participant eligible to receive disability benefits from Long Term Disability program maintained by the Employer will continue to be a participant in Plan until NRD

Normal form of payment

Life annuity for single participants with a modified cash refund. The cash refund is applicable for any participant contributions accumulated with interest not paid out to the participant over the life of the annuity. Joint and 50% survivor annuity for married participants with the adjustment from the life annuity as follows:

88% of the life annuity plus 0.4% for each full year that the spouse is older than the participant, or 88% minus 0.4% for each full year that the spouse is younger than the participant. In no event will the percentage be greater than 99%.

Optional forms of payment

The participant may elect the following forms of payment 10 year certain in life (described in (i) below) or a contingent 50%, 66 2/3%, or 100% (described in (ii), (iii), and (iv) respectively).

- i. The percentage shall be 92% of the single life annuity plus 0.5% for each full year the participant is younger than age 65 and minus 1.0% for each full year the participant is older than age 65. In no event will the percentage be greater than 99% of the single life annuity.
- ii. 50% Contingent Annuitant – the percentage shall be 88% of the single life annuity plus 0.4% for each full year that the beneficiary is older than the participant and 88% minus 0.4% for each full year that the beneficiary is younger than the participant. In no event is the percentage to be greater than 99%.

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Schedule SB, Part V – Summary of Plan Provisions

- iii. 66 2/3% Contingent Annuitant – the percentage shall be 85.5% of the single life annuity plus 0.5% for each full year that the beneficiary is older than the participant and 85.5% minus 0.5% for each full year the beneficiary is younger than the participant. In no event is the percentage to be greater than 99%.
- iv. 100% Contingent Annuitant – the percentage shall be 79% of the single life annuity plus 0.6% for each full year that the beneficiary is older than the participant and 79% minus 0.6% for each full year that the beneficiary is younger than the participant. In no event is the percentage to be greater than 99%.

Future Plan Changes

No future plan provisions were recognized in determining minimum and maximum contributions.

Changes in Plan Provisions Since Prior Year

Plan provisions have not changed since the prior year, except to reflect current year increases in the Internal Revenue Code maximums on benefits and pay.

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Schedule SB, Line 24 – Change in Actuarial Assumptions

Assumed benefit elections were revised to reflect anticipated experience. Thirty three percent of married participants are assumed to elect a 50% joint and survivor option; all others elect single life annuity.

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Schedule SB, Line 25 – Change in Methods

This is the first plan year for which new Internal Revenue Code Section 430 applies to the plan. As a result, a number of changes in various aspects of the valuation were required. Below is a summary of significant changes that were made.

Aspect of the Valuation	Old	New
Liability Cost Method	Aggregate	Present Value of Accrued Benefits
Actuarial Value of Assets	5-year smoothing	Market Value
Mortality Table	1983 Group Annuity Mortality Table	IRS 2008 Proposed Static Mortality table (based on RP 2000, separate tables for non-annuitants and annuitants, as provided under PPA)
Funding Interest Rate	8.00%	January 2008 segment rates

Carolina Coach Company Amalgamated Transit Union Pension Plan

EIN:86-0572343; PN:021

Schedule SB, Line 26 – Schedule of Active Participant Data

Attained Age	Total Years of Credited Service										
	<1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	
<25	Count	0	0	0	0	0	0	0	0	0	0
25 to 29	Count	0	0	0	0	0	0	0	0	0	0
30 to 34	Count	0	2	1	0	0	0	0	0	0	0
35 to 39	Count	0	2	2	0	0	0	0	0	0	0
40 to 44	Count	0	3	4	6	0	0	0	0	0	0
45 to 49	Count	0	9	5	5	0	0	0	0	0	0
50 to 54	Count	0	7	7	3	0	3	0	0	0	0
55 to 59	Count	0	2	4	4	1	3	2	1	0	0
60 to 64	Count	0	1	4	0	2	0	0	0	1	0
65 to 69	Count	0	0	0	3	0	0	0	0	0	0
70 & up	Count	0	0	0	1	0	0	0	0	0	0

Carolina Coach Company Amalgamated Transit Union Pension Plan

Financial Statements as of and for the
Years Ended December 31, 2008 and 2007,
Supplemental Schedules as of and for the
Year Ended December 31, 2008, and
Independent Auditors' Report

CAROLINA COACH COMPANY AMALGAMATED TRANSIT UNION PENSION PLAN

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NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.	

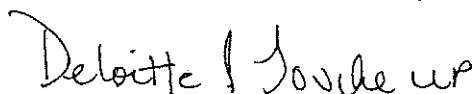
INDEPENDENT AUDITORS' REPORT

To the Trustees of and Participants in the
Carolina Coach Company Amalgamated Transit Union Pension Plan:

We were engaged to audit the financial statements of the Carolina Coach Company Amalgamated Transit Union Pension Plan (the "Plan") as of and for the year ended December 31, 2008 and supplemental schedules as of and for the year ended December 31, 2008, listed in the table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management. The financial statements and supplemental schedules of the Plan as of and for the year ended December 31, 2007 were audited by other auditors whose report dated March 23, 2009 did not express an opinion on the financial statements due to scope limitations.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Notes 6 and 7, which were certified by Wachovia Bank NA, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee that the information as of and for the year ended December 31, 2008, provided to the Plan administrator by the trustee, is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to express, and we do not express, an opinion on the accompanying 2008 financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



September 21, 2009

**CAROLINA COACH COMPANY
AMALGAMATED TRANSIT UNION PENSION PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2008 AND 2007**

	2008	2007
ASSETS:		
Cash and cash equivalents	\$ -	\$ 662,017
Investments — at fair value		19,079,656
Receivable from Plan Sponsor		<u>636,569</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ -</u>	<u>\$ 20,378,242</u>

See notes to financial statements.

**CAROLINA COACH COMPANY
AMALGAMATED TRANSIT UNION PENSION PLAN**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007**

	2008	2007
ADDITIONS:		
Employer contributions	\$ 586,503	\$ 786,260
Participant contributions	86,503	176,449
Other receipts	<u>3,444</u>	<u> </u>
Total contributions	<u>676,450</u>	<u>962,709</u>
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	(5,360,698)	766,105
Interest income and dividends	<u>14,939</u>	<u>852,092</u>
Net investment income (loss)	<u>(5,345,759)</u>	<u>1,618,197</u>
DEDUCTIONS:		
Benefits paid directly to participants	(1,725,701)	(1,697,092)
Investment expenses	(34,020)	(84,345)
Administrative expenses	<u>(14,121)</u>	<u>(15,786)</u>
Total deductions	<u>(1,773,842)</u>	<u>(1,797,223)</u>
TRANSFER OUT TO FIRSTGROUP AMERICA PENSION PLAN (see Note 10)	<u>(13,935,091)</u>	<u> </u>
NET INCREASE (DECREASE)	(20,378,242)	783,683
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>20,378,242</u>	<u>19,594,559</u>
End of year	<u>\$ -</u>	<u>\$ 20,378,242</u>

See notes to financial statements.

CAROLINA COACH COMPANY AMALGAMATED TRANSIT UNION PENSION PLAN

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

1. DESCRIPTION OF THE PLAN

General— The Carolina Coach Company Amalgamated Transit Union Pension Plan (the “Plan”) is a contributory defined benefit plan which covers all members of the union member of the Carolina Coach Company, which is a wholly owned subsidiary of Greyhound Lines, Inc., which is a wholly owned subsidiary of FirstGroup America (the “Company”). The Plan is administered by the Company. Wachovia Bank, N.A. (the “Trustee”) serves as trustee of the Plan, and together with several investment managers, manages the Plan’s investments. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. For a more complete description of the Plan’s provisions, refer to the agreement governing the Plan.

The Plan covers all full-time union members who have completed six months of service. An employee becomes fully vested after five years of service, upon reaching the age of sixty-five or after qualifying for early retirement with no reduction in benefits.

Pension Benefits—In general, employees are entitled to normal retirement benefits beginning at the normal retirement age of sixty-five. Employees may elect to begin receiving early retirement benefits without reduction after the sum of the employee’s age plus years of service equals at least eighty-eight. Reduced benefits are also available for participants who have completed twenty or more years of credited service and have reached the age of fifty-five.

Effective August 15, 2008, the Plan was amended to freeze plan benefits and to reflect the fact that Greyhound Lines, Inc. assumed sponsorship of the Plan by becoming legal successor to Carolina Coach Company, effective June 9, 2008. Participants were immediately 100% vested in their accrued retirement benefit at that date. Participants will no longer accrue benefits for service and no new employees hired on or after August 15, 2008 are eligible to participate in the Plan. Only years of service and compensation earned prior to August 15, 2008 will be included in their retirement benefit.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting—The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits and changes therein at the date of the financial statements. Actual results could differ from those estimates.

Administrative Expenses—Administrative expenses of the Plan are paid by the Plan, which primarily consist of actuary fees, trustee fees, investment expense, and PBGC insurance costs. Administrative expenses may also be paid by the Company. The expenses paid by the Company are not reimbursed by the Plan. No administrative expenses were paid by the Company in 2008 and 2007:

Risk and Uncertainties—The Plan utilizes various investment securities, including U.S. government securities, corporate debt instruments, mutual funds, and corporate stocks. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Investment Valuation and Income Recognition— Investments are stated at fair value. Fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. If available, quoted market prices are used to value investments. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payments of Benefits—Benefit payments to participants are recorded upon distribution.

New Accounting Pronouncements — The financial statements reflect the prospective adoption of Financial Accounting Standards Board (FASB) Statement No. 157, *Fair Value Measurements*, as of the beginning of the year ended December 31, 2008 (see Note 5). FASB Statement 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007. FASB Statement 157 establishes a single authoritative definition of fair value, sets a framework for measuring fair value, and requires additional disclosures about fair value measurements. The effect of the adoption of FASB Statement 157 had no impact on the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

3. FUNDING POLICY

The Company's funding policy is to make cash contributions to the Plan in amounts as determined by the Plan's independent actuary. The Company met the minimum funding requirements of ERISA for the years ended December 31, 2008 and 2007.

4. ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to service rendered by employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died, and (3) present employees or their beneficiaries. The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements, such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The changes in the actuarial present value of the Plan's accumulated plan benefits for the year ended January 1, 2008, are as follows:

Actuarial present value of accumulated plan benefits — January 1, 2007	\$ 14,779,712
Increase (decrease) during the year attributable to:	
Benefits accumulated	58,111
Benefits paid	(1,356,172)
Interest	<u>1,129,174</u>
Actuarial present value of accumulated plan benefits — January 1, 2008	<u>\$ 14,610,825</u>

Actuarial Methods and Assumptions—The Plan's present value of accumulated plan benefits is determined using the following actuarial assumptions as reflected in the valuation reports at January 2008 and 2007:

Discount rate	8.0%
Long-term rate of return on plan investments	8.0%
Salary increase	5.0% annual increases to retirement age
Mortality basis	1983 Group Annuity Mortality Table
Normal retirement age	Age 65
Separation	Graduated rates by age group and gender
Valuation method	Aggregate Method

5. FAIR VALUE MEASUREMENTS

In accordance with FASB Statement 157, the Plan classifies its investments into Level 1, which refers to securities valued using quoted prices from active markets for identical assets; Level 2, which refers to securities not traded on an active market but for which observable market inputs are readily available; and Level 3, which refers to securities valued based on significant unobservable inputs. Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

The following tables present a reconciliation of the beginning and ending balances of the fair value measurements using significant unobservable inputs (Level 3):

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)		
	Investment Funds	Total
Beginning balance — January 1, 2008	\$ 9,313,343	\$ 9,313,343
Realized gains	10,316	10,316
Unrealized losses	(208,642)	(208,642)
Purchases, issuances, and settlements	(554,020)	(554,020)
Transfer to FGA Pension Plan (See Note 10)	<u>(8,560,997)</u>	<u>(8,560,997)</u>
Ending balance — December 31, 2008	<u>\$ -</u>	<u>\$ -</u>

6. INVESTMENTS

The Plan's investments, which represented 5% or more of net assets available for benefits as of December 31, 2008 and 2007, are as follows:

	2008	2007
Investment funds		
Morgan Stanley #640-064176	\$ -	\$ 9,313,343
Morgan Stanley #640-067894	-	1,640,433
Morgan Stanley #640-067895	-	2,650,206
Morgan Stanley #640-067897	-	977,013
Morgan Stanley #640-067899	-	2,258,641
Morgan Stanley #640-067900	-	1,139,493

During 2008 and 2007, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by \$(5,360,698) and \$766,105, respectively.

7. INFORMATION CERTIFIED BY THE TRUSTEE (UNAUDITED)

The following is a summary of the unaudited information regarding the Plan as of and for the years ended December 31, 2008 and 2007, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information prepared by Wachovia Bank NA, the trustee of the Plan and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that such information is complete and accurate.

	2008	2007
Statement of net assets at fair value:		
Cash and cash equivalents	\$ -	\$ 662,017
Investment funds		19,079,506
Common stock		150
Total	<u>\$ -</u>	<u>\$ 19,741,673</u>

	2008	2007
Statement of change in net assets — investment income:		
Interest and dividends	\$ 14,939	\$ 852,092
Net appreciation (depreciation) in fair value of investments	<u>(5,360,698)</u>	<u>766,105</u>
Total investment income — net	<u>\$ (5,345,759)</u>	<u>\$ 1,618,197</u>

Note 6: All investment balances and investment information in the notes.

8. TAX STATUS OF THE PLAN

The Internal Revenue Service has determined and informed the Company by a letter dated May 5, 2002, that the Plan and related trust were designed in accordance with the applicable regulations of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter, however, the Company and Plan management believe that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC, and the Plan and related trust continue to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

9. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder, and the Plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

10. PLAN MERGER

Effective December 31, 2008, the Plan merged into the FirstGroup America Pension Plan (the "FGA Plan"), and all plan assets and liabilities were transferred to the FGA Plan as of December 31, 2008.

* * * * *

SUPPLEMENTAL SCHEDULES

CAROLINA COACH COMPANY
AMALGAMATED TRANSIT UNION PENSION PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS
(ACQUIRED AND DISPOSED OF WITHIN YEAR)
FOR THE YEAR ENDED DECEMBER 31, 2008

Description of Investment, Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	Cost of Acquisition	Proceeds of Disposition
EVERGREEN PRIME CASH FD (FD #494)	\$2,968,017	\$ -
EVERGREEN PRIME CASH FD (FD #494)	<u>-</u>	<u>2,735,260</u>
Total acquisitions/dispositions	<u>\$2,968,017</u>	<u>\$2,735,260</u>

**CAROLINA COACH COMPANY
AMALGAMATED TRANSIT UNION PENSION PLAN**

**FORM 5500, SCHEDULE H, PART IV, LINE 4j — SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2008**

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Cost of Asset	(f) Current value of asset on transaction date	(g) Net gain or loss
SINGLE TRANSACTIONS						
EVERGREEN PRIME CASH FD (FD #494)	Money market fund	\$ 2,968,017	\$ -	\$ 2,968,017	\$ 2,968,017	\$ -
EVERGREEN PRIME CASH FD (FD #494)	Money market fund		<u>2,735,260</u>	<u>2,735,260</u>	<u>2,735,260</u>	
GRAND TOTAL		<u>\$ 2,968,017</u>	<u>\$ 2,735,260</u>	<u>\$ 5,703,277</u>	<u>\$ 5,703,277</u>	<u>\$ -</u>



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DFVCP

PLAN: Carolina Coach Company Amalgamated Transit Union Pension Plan
PLAN SPONSOR: Carolina Coach Company
EIN: 56-0163610
PLAN NO. 021

Attachment to 2008 Form 5500

Prior to 2008, the Carolina Coach Company was acquired by Greyhound Lines, Inc. In 2008, Greyhound Lines, Inc. was acquired by FirstGroup America, Inc.

In 2008, three key actions took place with the above named Plan.

First, the Plan Sponsor changed from Carolina Coach Company to Greyhound Lines, Inc. As a result, the Plan's EIN and plan number were changed from 56-0163610/021 to 86-0572343/021. This was reported properly on Line 4 of the 2008 Form 5500 filed for the Carolina Coach Company Amalgamated Transit Union Pension Plan, EIN 86-0572343, Plan No. 021.

Second, as of 12/31/2008 the Carolina Coach Company Amalgamated Transit Union Pension Plan was merged into the FirstGroup America, Inc. Pension Plan, EIN 65-0545137, Plan No. 001. All assets and liabilities were transferred to the FirstGroup America, Inc. Pension Plan, and the transfer was properly reported on the Schedule H line 5b of the 2008 Form 5500 filed for the Carolina Coach Company Amalgamated Transit Union Pension Plan, EIN 86-0572343, Plan No. 021. Please note that FirstGroup America, Inc. Pension Plan's EIN was changed to 52-2205403 with an amended 2009 Form 5500 filing, filed in January 2011.

Third, the 2008 Form 5500 filed for the Carolina Coach Company Amalgamated Transit Union Pension Plan, EIN 86-0572343, Plan No. 021. was reported as the final return/report for the plan.

As it is the position of the Internal Revenue Service that a final Form 5500 needs to be filed for the Carolina Coach Company Amalgamated Transit Union Pension Plan, using EIN 56-0163610 and Plan No. 021, we are respectfully filing this informational Form 5500. A complete copy of the 2008 Form 5500 filed for the Carolina Coach Company Amalgamated Transit Union Pension Plan, using EIN 86-0572343 and Plan No. 021 is attached.