

FORM 27

MATERIAL CHANGE REPORT

1. **Reporting Issuer:**

Western Star Trucks Holdings Ltd.
2076 Enterprise Way
Kelowna, British Columbia
V1Y 6H8

2. **Date of Material Change:**

February 8, 1999

3. **Press Release:**

Date of Issuance:	February 8, 1999
Place of Issuance:	Kelowna, BC

4. **Summary of Material Change:**

Orion Bus Industries, a division of Western Star Trucks Inc., announced that the Denver Regional Transportation District ("Denver RTD") has exercised its option for one hundred seventeen (117) Orion V clean diesel buses valued at approximately \$47 million Cdn. This announcement comes only a few months after Denver RTD's purchase of seventy (70) Orion V high floor buses.

5. **Full Description of the Material Change:**

Orion Bus Industries, a division of Western Star Trucks Inc., announced that the Denver Regional Transportation District ("Denver RTD") has exercised its option for one hundred seventeen (117) Orion V clean diesel buses valued at approximately \$47 million Cdn. This announcement comes only a few months after Denver RTD's purchase of seventy (70) Orion V high floor buses.

The initial Denver RTD order with Orion, confirmed in November 1999, was their first procurement with Orion. "We are delighted that the Denver RTD have made the decision to exercise this procurement option," states John W. Bryant, Orion's Chief Executive Officer, "it has been a pleasure building new relationships and

working with everyone at Denver RTD and it confirms their confidence in Orion.”
Production of the high floor buses will take place later this fiscal year in
Mississauga, Ontario with final finish in Oriskany, New York.

Orion has received contracts for over 1000 transit buses since July 1, 1999, valued
at over \$450 million Cdn.

6. **Reliance on Confidentiality Provisions of the Act:**

Not applicable.

7. **Omitted Information:**

Not applicable.

8. **Senior Officers:**

For further information contact:

David Burke, Chief Financial Officer at (250) 860-3319

9. **Statement of Senior Officer:**

The foregoing accurately discloses the material change referred to herein.

DATED at Kelowna, British Columbia, this 9th day of February, 2000.

David L. Burke
Executive Vice President,
Chief Financial Officer