

---

## Section 1: LETTER

[Click here to view PDF](#)

Note: This PDF document represents an **unofficial** copy of information contained within this document, as allowed by the recent EDGAR system modernization.

SNL Interactive cannot take responsibility for the integrity of this file or its appearance, layout, or legibility. It is provided **as is** by the filer of this document.

[\(Back To Top\)](#)

## Section 2: TEXT-EXTRACT

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

September 19, 2018

Via E-Mail  
Michael E. Lubowitz, Esq.  
Weil, Gotshal & Manges LLP  
767 Fifth Avenue  
New York, NY 10153

Re: Blue Bird Corporation  
Schedule TO-I filed September 14, 2018  
SEC File No. 005-87838

Dear Mr. Lubowitz:

We have limited our review of the filing to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Offer to Purchase

1. Your offer is currently a single offer made for an aggregate amount, in value, of two classes of securities without specifying the amount of securities you are seeking to purchase in each class. This does not meet the requirements of Item 4 of Schedule TO and Rule 1004 of Regulation M-A, which require you to state the total number of securities of each class that you are seeking to purchase in the offer. Please revise and advise us as to how you plan to insure that all shareholders have the required information for the full twenty business days the offer is open.

Conditions of the Offer, page 26

2. We note that the offer is not completely financed and is subject to the Financing Condition. Generally, when an offer is not financed, or when a bidder's ability to obtain financing is uncertain, a material change will occur in the information

Michael E. Lubowitz, Esq.  
Weil, Gotshal & Manges LLP  
September 19, 2018  
Page 2

previously disclosed when the offer becomes fully financed. Under Rule 13e-4(c)(3), a bidder is required to promptly file an amendment to its Schedule TO disclosing this material change. Please confirm that the bidders will disseminate the disclosure of this change in a manner reasonably calculated to inform security holders as required by Rule 13e-4 (e)(3). In addition, please confirm that five business days will remain in the offer following disclosure of the change or that the offer will be extended so that at least five business days remain in the offer. Refer to Exchange Act Release Nos. 23421 (July 11, 1986 at footnote 70) and 24296 (April 3, 1987).

We remind you that you are responsible for the accuracy and adequacy of your disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny

[\(Back To Top\)](#)