

UNITED STATES BANKRUPTCY COURT
Western District of Pennsylvania

967 – 966
csus

In re:

Bankruptcy Case No.: 04–27848–MBM

Chapter: 11

ACR Management, L.L.C.
25–1833304
Debtor(s)

NOTICE OF TRANSFERRED CLAIMS

Notice is hereby given that the following claims have been transferred, and that any objections to said transfer must be filed withing (20) days of this notice.

CLAIMS TRANSFERRED

FROM

Valley Industrial

TO

Sierra Liquidity Fund

Date: December 13, 2004

Theodore S. Hopkins
Clerk, U.S. Bankruptcy Court
5414 U.S. Steel Tower
600 Grant Street
Pittsburgh, PA 15219

cm: Transferor, Transferee,
Debtor's Attorney, Trustee