

**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

Enterprise Systems Incorporated
11487 Sunset Hills Road
Reston, Virginia 20190-5234

CERTIFICATE OF SERVICE

District/off: 0315-2
Case: 04-27848

User: csus
Form ID: 127

Page 1 of 1
Total Served: 2

Date Rcvd: Dec 13, 2004

The following entities were served by first class mail on Dec 15, 2004.
cr +Sierra Liquidity Fund, 2699 White Road Ste 255, Irvine, CA 92614-6264
cr +Valley Industrial, 511 S. 1st Avenue B133, Arcadia, CA 91006-3832

The following entities were served by electronic transmission.
NONE.

TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE.

TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have served the attached document on the above listed entities in the manner shown, and prepared the Certificate of Service and that it is true and correct to the best of my information and belief.

First Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Dec 15, 2004

Signature:

