Sierra Asset Management, LLC

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UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

W.R. GRACE & CO., *et al.,*	}	
	}	Chapter 11
	}	Jointly Administered Under
	}	Case No. 01-01139
	}	
	}	
	}	**NOTICE OF TRANSFER OF CLAIM**
	}	**OTHER THAN FOR SECURITY AND**
	}	**WAIVER OF NOTICE**
Debtor	}	
	}	Rule 3001(e)

PLEASE TAKE NOTICE that the unsecured claim of **W.S. Tyler** (the "Transferor") against the Debtor in the amount of **$1,122.00** and all Proofs of Claim relating thereto, have been transferred and assigned other than for security to Sierra Asset Management, LLC and any of its affiliates (the "Transferee"). The Transferee extended an offer to purchase the claim in the bankruptcy case. To evidence acceptance of the Transferee's offer, the Transferor negotiated the Transferee's offer tendered in consideration of the claim.

The undersigned hereby submits this as evidence of the transfer pursuant to Rule 3001 (e) of the Federal Rules of Bankruptcy Procedure, of all rights, title, and interest in and to the pre-petition claim originally held by the Transferor to Sierra Asset Management, LLC and any of its affiliates. The Clerk of the Court is authorized to change the address on the claim filed by transferor to that of the transferee listed below, following notice to the transferor.

Transferor:

W.S. Tyler
8570 Tyler Blvd.
Mentor, OH 44060

Transferee:
Sierra Asset Management, LLC and any of its affiliates

I declare under penalty of perjury that the foregoing is true and correct and that this declaration is executed on 2/14/02 at Irvine, California.

Joseph Lind