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SIERRA HEALTH SERVICES INC Form SC 13G/A February 14, 2005

> UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

> > SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934 (AMENDMENT NO. 2)*

Sierra Health Services, Inc. (NAME OF ISSUER)

COMMON STOCK (TITLE OF CLASS OF SECURITIES)

> 826322109 (CUSIP NUMBER)

December 31, 2004 (DATE OF EVENT WHICH REQUIRES FILING OF THIS STATEMENT)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[X] Rule 13d-1(b)
[] Rule 13d-1(c)
[] Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP 1 826322			PAGE OF PAGES
 1	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE (entities only)		rd, Abbett & Co. LLC -5620131
 2	CHECK THE APPROPRIATE BOX IF A MEM	BER OF A GROUP	(a) / / (b) / /
 3	SEC USE ONLY		
4	CITIZENSHIP OR PLACE OF ORGANIZATI	ON NEW YORK	

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NUMB SHAI		5	SOLE VOTING POWER	317,065	
	CIALLY	6	SHARED VOTING POWER	0	
EA	ACH RTING		SOLE DISPOSITIVE POWER	317,065	
			SHARED DISPOSITIVE POWER		
9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 317,065					
10			HE AGGREGATE AMOUNT IN ROW (N/A	9) EXCLUDES / /	
11	PERCENT O	F CLA	SS REPRESENTED BY AMOUNT IN	ROW (9) 1.20%	
12	TYPE OF R IA	EPORT	ING PERSON		

ITEM 1.

(a)	NAME OF	F ISSUEF	ર	
	Sierra	Health	Services,	Inc.

(b) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 2724 North Tenaya Way Las Vegas, NV 89128

ITEM 2.

- (a) NAME OF PERSON FILING Lord, Abbett & Co. LLC
- (b) ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE 90 Hudson Street Jersey City, NJ 07302
- (c) CITIZENSHIP New York
- (d) TITLE OF CLASS OF SECURITIES Common Stock
- (e) CUSIP NUMBER 826322109
- ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO SECTIONS 240.13d-1(b) OR 240.13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:
 - (e) An investment adviser in accordance with Section 240.13d-1(b)(1)(ii)(E)

ITEM 4. OWNERSHIP

- (a) See No. 9
- (b) See No. 11

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(C)

(i)	See	No.	5	
(ii)	See	No.	6	
(iii)	See	No.	7	
(iv)	See	No.	8	

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [X].

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

N/A

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON.

N/A

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

N/A

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

N/A

ITEM 10. CERTIFICATION

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, ${\rm I}$ certify that the information set forth in this statement is true, complete and correct.

February 2, 2005

DATE

/s/ Paul. A. Hilstad

SIGNATURE

General Counsel

TITLE