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SIERRA HEALTH SERVICES INC Form SC 13G/A February 04, 2004

> SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

> > -----

SCHEDULE 13G

INFORMATION STATEMENT PURSUANT TO RULES 13d-1 AND 13d-2 UNDER THE SECURITIES EXCHANGE ACT OF 1934 (Amendment No. 1)

> Sierra Health Services, Inc. (NAME OF ISSUER)

COMMON STOCK (TITLE OF CLASS OF SECURITIES)

826322109 (CUSIP NUMBER)

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 and 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.)

CUSIE 82632	P NO. 13G 22109	PAGE 1	l OF	PAGES
1	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (entities only)		d, Abbet 5620131	t & Co.
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP		(a) (b)	
3	SEC USE ONLY			
4	CITIZENSHIP OR PLACE OF ORGANIZATION NEW YORK			
	ABER OF 5 SOLE VOTING POWER 2,013 HARES	3,533		

BENEFICIALLY 6 SHARED VOTING POWER 0

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OWNED BY					
EACH REPORTIN	7 SOLE DISPOSITIVE POWER 2,013,533				
PERSON WI	TH 8 SHARED DISPOSITIVE POWER 0				
	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 2,013,533				
	10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES N/A				
11 PERC	11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 7.28%				
12 TYPE IA:P	YPE OF REPORTING PERSON A:PN				
ITEM 1.					
(a)	See Front Cover Page 2724 North Tenaya Way Las Vegas, NV 89128				
ITEM 2.					
(a) (b)	Lord, Abbett & Co. 90 Hudson Street Jersey City, NJ 07302				
(c)	New York				
(d)	See Front Cover Page				
(e)	See Front Cover Page				
ITEM 3.	IF THIS STATEMENT IS FILED PURSUANT TO RULE $13d-1(b)$, OR $13d-2(b)$, CHECK WHETHER THE PERSON FILING IS A:				
(e)	Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940.				
ITEM 4.	OWNERSHIP				
	See No. 9 See No. 11				
	 (i) See No. 5 (ii) See No. 6 (iii) See No. 7 (iv) See No. 8 				
ITEM 5.	OWNER OF FIVE PERCENT OR LESS OF A CLASS				
	N/A				
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

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, ${\tt I}$ certify that the information set forth in this statement is true, complete and correct.

Date January 26, 2004

Signature /s/ Paul A. Hilstad General Counsel