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SIERRA HEALTH SERVICES INC
Form SC 13G/A
January 23, 2002

SCHEDULE 13G

FINAL AMENDMENT

Sierra Health Services Inc.
(Name of Issuer)

I.R.S. Identification No. 88-0200415

COMMON STOCK
(Title of Class of Securities)

826322109
(CUSIP Number)

SCHEDULE FILED PURSUANT TO RULE 13d-1(b)

1. Name of Reporting Person
S.S. or I.R.S. Identification No. of Above Person

SG Cowen Asset Management, Inc.
I.R.S. Identification No. 13-4091235
2. Check the Appropriate Box if a Member of a Group

(a) / /
(b) / /
3. SEC Use Only
4. Citizenship or Place of Organization

Las Vegas, Nevada
5. Sole Voting Power

-0-
6. Shared Voting Power

-0-
7. Sole Dispositive Power

-0-
8. Shared Dispositive Power

-0-
9. Aggregate Amount Beneficially Owned By Each Reporting Person

-0-
10. Check Box if the Aggregate Amount in Row (9) Excludes

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Certain Shares *

N/A

11. Percent of Class Represented by Amount in Row 9

-0-%

12. Type of Reporting Person *

IA

Item 1

(a) Sierra Health Care Services Inc.
(b) 2724 North Tenaya Way
Las Vegas, Nevada 89128

Item 2

(a) SG Cowen Asset Management, Inc.
(b) 560 Lexington Avenue
New York, NY 10022
(c) Citizenship: USA
(d) Common Stock
(e) 826322109

Item 3 IF THE STATEMENT IS FILED PURSUANT TO RULE 13d-1(b)
CHECK WHETHER THE PERSON FILING IS:

(a) [] Broker or Dealer registered under
section 15 of the Act:

(e) [X] Investment advisor registered under
section 203 of the Investment Advisers
Act of 1940:

SG Cowen Asset Management, Inc.

Item 4 OWNERSHIP

SG Cowen Asset Management, Inc.

(a) -0-
(b) 0%

(c) (i) - 0 -
(ii) - 0 -
(iii) - 0 -
(iv) - 0 -

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

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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

Not Applicable

ITEM 7 IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED BY THE PARENT HOLDING COMPANY

Not Applicable

ITEM 8 IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

Not applicable.

ITEM 9 NOTICE OF DISSOLUTION OF GROUP

Not applicable.

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 purposes of effect.

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

January 23, 2002

SG COWEN ASSET MANAGEMENT, INC.

By:/S/ Rodd M. Baxter,
Secretary

Rodd Baxter
SG Cowen Asset Management, Inc.
560 Lexington Avenue
New York, NY 10022

January 23, 2002

VIA EDGAR FILING
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, N.W.

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Washington, DC 20549

Re: Final Amendment to Schedule 13G with respect to the
Common Stock of Sierra Health Services Inc.

Ladies and Gentlemen:

On behalf of SG Cowen Asset Management, Inc., I am transmitting herewith for filing with the Securities and Exchange Commission (the "Commission") the Final Amendment to Schedule 13G relating to the Common Stock of Sierra Health Services Inc. This filing is being effected by direct transmission to the Commission's EDGAR system.

By copy of this letter, a copy of the enclosed Schedule is being sent by certified mail to Sierra Health Services Inc. at its principal executive office.

If you have any questions regarding the foregoing, please contact the undersigned at (212) 278-6050.

Very truly yours,

/s/ Rodd M. Baxter
Rodd M. Baxter

Enclosures

cc: Sierra Health Services, Inc.