

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
W.R. GRACE & CO., et al.,) Case No. 01-01139 (JKF)
) (Jointly Administered)
Debtors.)
) Rel. Docket No. 9551

**APPELLANTS' DESIGNATION OF RECORD AND STATEMENT OF ISSUES
PRESENTED ON APPEAL FROM THE ORDER OF THE HONORABLE
JUDITH K. FITZGERALD ENTERED SEPTEMBER 22, 2005**

PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(k) Profit Sharing Plan (collectively, the "Appellants"), pursuant to Federal Rule of Bankruptcy Procedure 8006, hereby designate the record and issues presented on appeal to the United States District Court of Delaware from the final order issued by United States Bankruptcy Judge Judith K. Fitzgerald, which denied the Appellants' Motion for Leave to File Late Proofs of Claim (the "Appeal").

Statement of Issues Presented on Appeal

1. Whether the court erred in concluding that the Appellants, the current and immediate prior owners of the Vermiculite Intermountain Site in Salt Lake City, Utah ("Site"), were not reasonably ascertainable from public records and therefore were not "known" creditors constitutionally entitled to actual notice of the bar date for filing claims against the Debtor, W.R. Grace & Co.?
2. Whether the court erred in concluding that, pursuant to Rule 9006 of the Federal Rules of Bankruptcy Procedure, Appellants may not file late claims on grounds of excusable neglect?
3. Whether the court erred in concluding that the Appellants are not entitled to contribution under Section 113(f)(3)(b) of CERCLA from the Debtor for the costs of an EPA-ordered removal of asbestos contaminated soils from the Site, where contamination of the Site resulted from the Debtor's arrangements to process Grace vermiculite on-Site?
4. Whether the court erred in concluding that the VanCott Bagley Cornwall & McCarthy 401(k) Profit Sharing Plan received actual notice of the claims bar date?

Designation of Items to Be Included in the Record on Appeal

1. PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(K) Profit Sharing Plan's Motion for Leave to File Late Proofs of Claim filed by PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(K) Profit Sharing Plan on January 4, 2005. [D.I. 7571]
2. Objection to PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(K) Profit Sharing Plan's Motion for Leave to File Late Proofs of Claim filed by W.R. Grace & Co. on February 11, 2005. [D.I. 7746]
3. Certification of Counsel and Stipulation and Agreed Order for Briefing for Briefing on PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(K) Profit Sharing Plan's Motion for Leave to File Late Proofs of Claim filed by PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(K) Profit Sharing Plan on March 22, 2005. [D.I. 8087]
4. Reply Brief to W.R. Grace's Objection to PacifiCorp and The VanCott Bagley Cornwall & McCarthy 401(k) Profit Sharing Plan's Motion for Leave to File Late Proofs of Claim filed by PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(K) Profit Sharing Plan on April 4, 2005. [D.I. 8164]
5. Debtors' Response to PacifiCorp and the Vancott Bagley Cornwall & McCarthy 401(K) Profit Sharing Plan's Brief in Support of Their Motion for Leave to File Late Proofs of Claim filed by W.R. Grace & Co. on April 25, 2005. [D.I. 8283]
6. Order Denying PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(K) Profit Sharing Plan's Motion for Leave to File Late Proofs of Claim signed on September 20, 2005 and entered on September 22, 2005. [D.I. 9488]
7. Order Approving Stipulation and Agreed Order for Briefing on PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(K) Profit Sharing Plan's Motion for Leave to File Late Proofs of Claim signed and entered on September 22, 2005. [D.I. 9488]
8. Notice of Appeal From Order Entered September 22, 2005 of the Honorable Judith K. Fitzgerald filed by PacifiCorp and the VanCott Bagley Cornwall & McCarthy 401(K) Profit Sharing Plan on October 3, 2005. [D.I. 9551]
9. Transcript of hearing before the United States Bankruptcy Court for the District of Delaware on February 28, 2005. [D.I. 7998]

10. Each item properly designated, or to be properly designated, by any other party to this Appeal.

Dated: October 12, 2005

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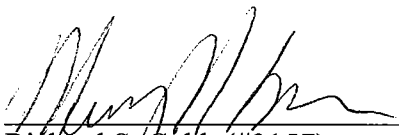
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