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DANIELSON HOLDING CORP  
Form 8-K  
March 01, 2002

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report: February 27, 2002

(Date of earliest event reported)

DANIELSON HOLDING CORPORATION

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation)

1-6732

(Commission File Number)

95-6021257

(IRS Employer Identification Number)

767 Third Avenue, New York, New York

(Address of principal executive offices)

10017

(Zip Code)

(212) 888-0347

(Registrant's telephone number, including area code)

Item 5. Other Events

On February 27, 2002, Danielson Holding Corporation (the "Registrant") issued a press release announcing that the Registrant is in talks to acquire American Commercial Lines Holdings LLC in connection with a comprehensive recapitalization of ACL.

The press release is attached as Exhibit 99.1 to this Current Report on Form 8-K and incorporated herein by reference.

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Item 7. Financial Statements, Pro Forma Financial Information and Exhibits

(c) Exhibits

Exhibit Number -----	Description -----
99.1	Press Release issued by Danielson Holding Corporation on February 27, 2002.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: February 27, 2002

Danielson Holding Corporation

By: /s/ David M. Barse

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David M. Barse  
President

/s/ Michael Carney

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Michael Carney  
Chief Financial Officer

EXHIBIT INDEX

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