

13F COMP 5/15/02

NOT PUBLIC

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

REC'D S.D.O.  
MAY 15 2001  
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FORM 13F

INFORMATION REQUIRED OF INSTITUTIONAL INVESTMENT MANAGERS PURSUANT  
TO SECTION 13(f) OF THE SECURITIES EXCHANGE ACT OF 1934 AND RULES THEREUNDER

Report for the Quarter Ended: March 31, 2001

Check here if Amended:  Amendment Number: \_\_\_\_\_  
This Amendment (Check only one):  is a restatement.  
 adds new holdings entries.

Institutional Investment Manager Filing this Report:

Fir Tree, Inc.

Name

535 Fifth Avenue                      31<sup>st</sup> Floor                      New York                      NY                      10017  
Address                                      (Street)                                      (City)                                      (State)                                      (Zip)

Form 13F File Number: 28-6884

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of Reporting Manager:

Jeffrey D. Tannenbaum  
(Name)  
President  
(Title)  
(212) 599-0090  
(Phone)

Signature, Place, and Date of Signing:

                                     New York, New York                                      May 14, 2001  
(Signature)                                      (City, State)                                      (Date)

Report Type (Check only one):

- 13F HOLDINGS REPORT. (Check here if all holdings of this reporting manager are reported in this report.)
- 13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).)
- 13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion are reported by other reporting manager(s).)

List of Other Managers Reporting for this Manager: None.

PROCESSED

AUG 09 2004

THOMSON FINANCIAL

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 13F

FORM 13F COVER PAGE

Report for the Quarter Ended March 31, 2001.

Check here if Amendment [ ] ; Amendment Number:  
This Amendment (Check only one.): [ ] is a restatement.  
[ ] adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name: Fir Tree, Inc.  
Address: 535 Fifth Avenue, 31st Floor, New York, NY 10017

13F File Number: 28-6884

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of Reporting Manager:

Name: Jeffrey D. Tannenbaum  
Title: President  
Phone: (212) 599-0090  
Signature, Place, and Date of Signing:

/S/ JEFFREY D. TANNENBAUM      New York, New York      May 14, 2001  
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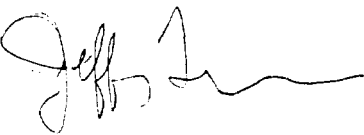
Report Type (Check only one.):

- [ X ]      13F HOLDINGS REPORT.  
[ ]      13F NOTICE.  
[ ]      13F COMBINATION REPORT.

List of Other Managers Reporting for this Manager:

I AM SIGNING THIS REPORT AS REQUIRED BY THE SECURITIES EXCHANGE ACT OF 1934.

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**FORM 13F SUMMARY PAGE**

Report Summary:

Number of Other Included Managers:	<u>0</u>
Form 13F Information Table Entry Total:	<u>39</u>
Form 13F Information Table Value Total:	<u>\$ 326,948</u> (thousands)

List of Other Included Managers: None.

**FORM 13F**

Name of Reporting Manager: Fir Tree, Inc.

Column 1: Name of Issuer	Column 2: Title of Class	Column 3: CUSIP	Column 4: Value (x\$1000)	Column 5:			Column 6: Investment Discretion	Column 7: Other Managers	Column 8:		
				Shares or Principal Amount	Share/ Principal	Put/ Call			Sole	Shared	None
ALEXION PHARMACEUTICALS INC	SB NT CV 5.75%07	015351AB5	17,390	30,375,000	PRN		SOLE		30,375,000		
AMERITRADE HLDG CORP	CL A	03072HI09	4,184	792,216	SH		SOLE		792,216		
AT HOME CORP	SB DB CV 0.525%18	045919AC1	11,848	30,185,000	PRN		SOLE		30,185,000		
AT HOME CORP	SUB NT CV 4.75%06	045919AF4	28,919	48,400,000	PRN		SOLE		48,400,000		
COVAD COMMUNICATIONS GROUP INC	COM	222814204	2,889	2,149,700	SH		SOLE		2,149,700		
COVAD COMMUNICATIONS GROUP INC	COM	222814204	403	300,000	SH		SOLE		300,000		
CRITICAL PATH INC	SB NT CV 5.75%05	22674VAB6	20,691	58,500,000	PRN		SOLE		58,500,000		
CURAGEN CORP	SUB DEB CV 6%07	23126RAC5	10,508	14,905,000	PRN		SOLE		14,905,000		
DANA CORP	COM	235811106	859	50,000	SH		SOLE		50,000		
DIGITAL IS INC DEL	COM	25385N101	1,758	970,000	SH		SOLE		970,000		
DIGITAL IS INC DEL	SUB NT CV 6%05	25385NAA9	7,504	25,437,000	PRN		SOLE		25,437,000		
GLOBAL TELESYSTEMS INC	COM	37936U104	1,206	1,586,400	SH		SOLE		1,586,400		
GLOBALSTAR TELECOMMUNICTNS LTD	COM	G3930HI04	647	1,115,529	SH		SOLE		1,115,529		
GLOBALSTAR TELECOMMUNICTNS LTD	COM	G3930HI04	560	965,000	SH		SOLE		965,000		

**CONFIDENTIAL TREATMENT**

IBASIS INC	SB NT CV 5.75%05	450732AA0	14,153	33,900,000	PRN		SOLE		33,900,000
IBASIS INC	COM	450732102	4,333	1,415,000	SH		SOLE		1,415,000
INTERLIANT INC	SUB NT CV 7%05	458742AB9	1,890	7,100,000	PRN		SOLE		7,100,000
INTERLIANT INC	SB NT CV 144A 05	458742AA1	13,597	51,080,000	PRN		SOLE		51,080,000
INTERNET CAP GROUP INC	COM	46059C106	476	217,500	SH		SOLE		217,500
INTERNET CAP GROUP INC	SUB NT CV 5.5%04	46059CAA4	20,036	72,859,000	PRN		SOLE		72,859,000
MAIL COM INC	CL A	560311102	90	130,625	SH		SOLE		130,625
MOTIENT CORP	COM	619908106	1,287	980,800	SH		SOLE		980,800
MPOWER COMMUNICATIONS CORP	COM	624731106	6,502	2,568,575	SH		SOLE		2,568,575
MPOWER COMMUNICATIONS CORP	PFD CV D 7.25%	624731205	2,806	380,500	PRN		SOLE		380,500
MPOWER COMMUNICATIONS CORP	COM	624731106	3,594	1,420,000	SH	PUT	SOLE		1,420,000
NETRATINGS INC	COM	64116M108	444	39,500	SH		SOLE		39,500
RHYTHMS NETCONNECTIONS INC	COM	762430205	1,169	2,671,100	SH		SOLE		2,671,100
RITE AID CORP	COM	767754104	65,324	9,764,448	SH		SOLE		9,764,448
RITE AID CORP	COM	767754104	20,572	3,075,000	SH	PUT	SOLE		3,075,000
TERAYON COMMUNICATION SYS	COM	880775101	7,616	1,669,200	SH		SOLE		1,669,200
TERAYON COMMUNICATION SYS	SB NT CV 144A 07	880775AA9	21,190	72,150,000	PRN		SOLE		72,150,000
TERAYON COMMUNICATION SYS	COM	880775101	981	215,000	SH	PUT	SOLE		215,000
UNITEDGLOBAL.COM	PFD CV 1/20 DSR	913247201	4,825	213,250	PRN		SOLE		213,250

**CONFIDENTIAL TREATMENT**

UNITEDGLOBALCOM	CL A	913247508	4,331	330,000	SH	PUT	SOLE	330,000	
VIA TEL INC	COM	925529208	128	227,100	SH		SOLE	227,100	
VIA TEL INC	COM	925529208	287	510,000	SH	PUT	SOLE	510,000	
VIOPHARMA INC	COM	928241108	202	7,000	SH		SOLE	7,000	
VIOPHARMA INC	SB NT CV 6%07	928241AC2	21,680	41,100,000	PRN		SOLE	41,100,000	
WARNACO GROUP INC	CL A	934390105	69	50,000	SH		SOLE	50,000	