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

### 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: June 30, 2002

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)

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THOMSON FINANCIAL

Signature, Place, and Date of Signing:

[Signature]  
(Signature)

New York, New York  
(City, State)

August 13, 2002  
(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

[Handwritten mark]

**FORM 13F SUMMARY PAGE**

Report Summary:

|   |                                  |
|---|----------------------------------|
| Number of Other Included Managers:      | <u>0</u>                         |
| Form 13F Information Table Entry Total: | <u>20</u>                        |
| Form 13F Information Table Value Total: | <u>\$ 206.054</u><br>(thousands) |

List of Other Included Managers: None.

FORM 13F

Name of Reporting Manager: Fir Tree, Inc.

| Column 1:<br>Name of Issuer   | Column 2:<br>Title of Class | Column 3:<br>CUSIP | Column 4:<br>Value<br>(x\$1000) | Column 5:                        |                     | Column 6:<br>Investment<br>Disposition | Column 7:<br>Other<br>Managers | Column 8:<br>Voting Authority |      |        |
|-------------------------------|-----------------------------|--------------------|---------------------------------|----------------------------------|---------------------|--|--------------------------------|-------------------------------|------|--------|
|                               |                             |                    |                                 | Shares or<br>Principal<br>Amount | Share/<br>Principal |  |                                | Put/<br>Call                  | Sole | Shared |
| AES CORP                      | COM                         | 00130H105          | 29,162                          | 5,380,500                        | SH                  | SOLE                                   |                                | 5,380,500                     |      |        |
| AES CORP                      | SDCV<br>4.500% 8/1          | 00130HAN5          | 3,420                           | 6,000,000                        | PRN                 | SOLE                                   |                                | 6,000,000                     |      |        |
| AES CORP                      | COM                         | 00130H955          | 4,248                           | 783,700                          | SH                  | SOLE                                   |                                | 783,700                       |      |        |
| AES CORP                      | COM                         | 00130H905          | 7,085                           | 1,307,200                        | SH                  | SOLE                                   |                                | 1,307,200                     |      |        |
| AT & T CDA INC                | DEPS<br>RCPT<br>CL B        | 00207Q902          | 1,907                           | 60,000                           | SH                  | SOLE                                   |                                | 60,000                        |      |        |
| CONSECO INC                   | COM                         | 208464107          | 7,741                           | 3,870,610                        | SH                  | SOLE                                   |                                | 3,870,610                     |      |        |
| ELAN PLC                      | COM                         | 284131958          | 7,412                           | 1,355,000                        | SH                  | SOLE                                   |                                | 1,355,000                     |      |        |
| ELAN FIN CORP LTD             | NOTE 12/1                   | 284129ACT          | 11,925                          | 26,500,000                       | PRN                 | SOLE                                   |                                | 26,500,000                    |      |        |
| ISTAR FINL INC                | COM                         | 45031U101          | 16,074                          | 564,000                          | SH                  | SOLE                                   |                                | 564,000                       |      |        |
| K MART CORP                   | COM                         | 482584109          | 2,213                           | 2,149,000                        | SH                  | SOLE                                   |                                | 2,149,000                     |      |        |
| LEVEL 3 COMMUNICATIONS<br>INC | COM                         | 52729N100          | 9,728                           | 3,297,604                        | SH                  | SOLE                                   |                                | 3,297,604                     |      |        |
| LEVEL 3 COMMUNICATIONS<br>INC | NOTE<br>6.000% 9/1          | 52729NAG5          | 2,526                           | 12,028,000                       | PRN                 | SOLE                                   |                                | 12,028,000                    |      |        |
| NEXTEL COMMUNICATIONS<br>INC  | CL A                        | 65332V103          | 12,865                          | 4,007,794                        | SH                  | SOLE                                   |                                | 4,007,794                     |      |        |
| NEXTEL COMMUNICATIONS<br>INC  | CL A                        | 65332V903          | 17,896                          | 5,575,000                        | SH                  | SOLE                                   |                                | 5,575,000                     |      |        |
| RITE AID CORP                 | COM                         | 76775A104          | 2,535                           | 1,078,679                        | SH                  | SOLE                                   |                                | 1,078,679                     |      |        |
| TYCO INTL LTD NEW             | COM                         | 902124906          | 17,563                          | 1,300,000                        | SH                  | SOLE                                   |                                | 1,300,000                     |      |        |

(SEC USE ONLY)

**CONFIDENTIAL TREATMENT**

|                    |               |           |        |           |    |      |      |           |  |  |
|--------------------|---------------|-----------|--------|-----------|----|------|------|-----------|--|--|
| TYCOO INTL LTD NEW | COM           | 902124956 | 28,371 | 2,100,000 | SH | PUT  | SOLE | 2,100,000 |  |  |
| UAL CORP           | COM<br>\$0.01 | 902549500 | 9,655  | 844,000   | SH |      | SOLE | 844,000   |  |  |
| UAL CORP           | COM<br>\$0.01 | 902549900 | 2,288  | 200,000   | SH | CALL | SOLE | 200,000   |  |  |
| UAL CORP           | COM<br>\$0.01 | 902549950 | 11,440 | 1,000,000 | SH | PUT  | SOLE | 1,000,000 |  |  |