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

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NOV 14 2002

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: September 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

Address

31st Floor

(Street)

New York

(City)

NY

(State)

10017

(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)

PROCESSED

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FINANCIAL

Signature, Place, and Date of Signing:

(Signature)

New York, New York

(City, State)

November 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.

FORM 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers:	<u>0</u>
Form 13F Information Table Entry Total:	<u>32</u>
Form 13F Information Table Value Total:	<u>\$ 162,061</u> (thousands)

List of Other Included Managers: None.

FORM 13F

Name of Reporting Manager: Fir Tree, Inc.

Name of Reporting Manager: Fir Tree, Inc.												(SEC USE ONLY)	
Column 1: Name of Issuer	Column 2: Title of Class	Column 3: CUSIP	Column 4: Value (\$1000)	Column 5:			Column 6: Investment Discretion	Column 7: Other Managers	Column 8:				
				Shares or Principal Amount	Share/ Principal	Put/ Call			Voting Authority				
									Sole	Shared	None		
AES CORP	COM	00130H105	13,709	5,461,811	SH		SOLE		5,461,811				
AES CORP	SDCV 4.500% 8/1	00130HAN5	1,830	6,000,000	PRN		SOLE		6,000,000				
AES CORP	CALL	00130H905	3,281	1,307,200	SH	CALL	SOLE		1,307,200				
AMERICA ONLINE	NOTE 12/0	02364JAC8	4,080	8,000,000	PRN		SOLE		8,000,000				
AVAYA INC	NOTE 10/3	053499AA7	1,100	5,000,000	PRN		SOLE		5,000,000				
BRISTOL MYERS SQUIBB CO	COM	110122108	3,280	137,820	SH		SOLE		137,820				
BRISTOL MYERS SQUIBB CO	CALL	110122908	3,058	128,500	SH	CALL	SOLE		128,500				
CALPINE CORP	COM	131347106	630	255,200	SH		SOLE		255,200				
CAPITAL ONE FINL CORP	PUT	14040H955	1,746	50,000	SH	PUT	SOLE		50,000				
CENDANT CORP	COM	151313103	762	70,800	SH		SOLE		70,800				
DYNEGY INC NEW	CL A	26816Q101	330	284,387	SH		SOLE		284,387				
ELAN PLC	PUT	284131958	1,843	955,000	SH	PUT	SOLE		955,000				
ELAN FIN CORP LTD	NOTE 12/1	284129AC7	15,650	51,310,000	PRN		SOLE		51,310,000				
ISTAR FINL INC	COM	45031U101	15,747	564,000	SH		SOLE		564,000				
K MART CORP	COM	482584109	685	1,397,600	SH		SOLE		1,397,600				
LEVEL 3 COMMUNICATIONS INC	COM	52729N100	7,795	2,003,804	SH		SOLE		2,003,804				
LEVEL 3 COMMUNICATIONS INC	NOTE 6.000% 9/1	52729NAG5	4,966	16,018,000	PRN		SOLE		16,018,000				

LEVEL 3 COMMUNICATIONS INC	NOTE 6.000% 3/1	52729NAS9	2,325	7,750,000	PRN		SOLE		7,750,000
LEVEL 3 COMMUNICATIONS INC	PUT	52729N950	447	115,000	SH	PUT	SOLE		115,000
MERCK & CO INC	COM	589331107	3,604	78,840	SH		SOLE		78,840
MERCK & CO INC	CALL	589331907	6,857	150,000	SH	CALL	SOLE		150,000
NEXTEL COMMUNICATIONS INC	CL A	65332V103	23,302	3,086,318	SH		SOLE		3,086,318
NEXTEL COMMUNICATIONS INC	CALL	65332V903	5,300	1,362,500	SH	CALL	SOLE		1,362,500
NEXTEL COMMUNICATIONS INC	PUT	65332V953	672	172,800	SH	PUT	SOLE		172,800
PFIZER INC	COM	717081103	2,521	86,875	SH		SOLE		86,875
PHARMACIA CORP	COM	71713U102	1,748	44,955	SH		SOLE		44,955
PHARMACIA CORP	CALL	71713U902	1,928	49,600	SH	CALL	SOLE		49,600
TYCO INTL LTD NEW	CALL	902124906	12,690	900,000	SH	CALL	SOLE		900,000
TYCO INTL LTD NEW	PUT	902124956	10,977	778,500	SH	PUT	SOLE		778,500
UAL CORP	COM PAR \$0.01	902549500	1,205	563,300	SH		SOLE		563,300
UAL CORP	PUT	902549950	4,280	2,000,000	SH	PUT	SOLE		2,000,000
XEROX CORP	PUT	984121953	3,713	750,000	SH	PUT	SOLE		750,000