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SEC USE ONLY

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: September 30, 1999

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

REC'D S.E.C.
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Institutional Investment Manager Filing this Report:

Fir Tree, Inc.
 Name
535 Fifth Avenue 31st 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:

[Signature] New York, New York November 9, 1999
 (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

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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>6</u>
Form 13F Information Table Value Total:	<u>\$ 70,736</u> (thousands)

List of Other Included Managers: None.

FORM 13F

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 (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
AZTEC TECHNOLOGY PARTNERS INC	COM	05480L 10 1	382	222,000			SOLE		222,000		
BUILDING ONE SVCS CORP	COM	120114 10 3	11,175	916,950			SOLE		916,950		
CEDANT CORP	COM	151313 10 3	8,295	467,311			SOLE		467,311		
DUN & BRADSTREET CORP. DEL	COM	26483B 10 6	5,745	192,300			SOLE		192,300		
PRILGRIS PRIDE CORP.	CI A	721467 20 7	405	79,000			SOLE		79,000		
PRISON RLTY CORP	COM	74264N 10 5	44,734	3,832,667			SOLE		3,832,667		