Primoris Services CORP Form SC 13G/A February 13, 2009

> OMB APPROVAL OMB Number: 3235-0145 Expires: February 28, 2009 Estimated average burden hours per response...10.4

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934 (Amendment No. 2)*

Primoris Services Corporation
(Name of Issuer)
Common Stock, par value \$.0001 per share
(Title of Class of Securities)
74164F103
(CUSIP Number)
December 31, 2008
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- o Rule 13d-1(b)
- b Rule 13d-1(c)
- o Rule 13d-1(d)

The information required in the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 (Act) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

^{*} The remainder of this cover page shall be filled out for a reporting person s initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

CUSIP No. 74164F103

1 NAMES OF REPORTING PERSONS Fir Tree Value Master Fund, L.P.

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

2

(a) o

(b) o

SEC USE ONLY

3

CITIZENSHIP OR PLACE OF ORGANIZATION

4

Cayman Islands

SOLE VOTING POWER

5

NUMBER OF 0

SHARES SHARED VOTING POWER

BENEFICIALLY 6

OWNED BY 0

EACH SOLE DISPOSITIVE POWER

REPORTING 7

PERSON 0

WITH: SHARED DISPOSITIVE POWER

8

0

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

9

CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

o

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

11

0.0%

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

12

PN

CUSIP No. 74164F103

1 NAMES OF REPORTING PERSONS Fir Tree Capital Opportunity Master Fund, L.P.

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

2

(a) o

(b) o

SEC USE ONLY

3

CITIZENSHIP OR PLACE OF ORGANIZATION

4

Cayman Islands

SOLE VOTING POWER

5

NUMBER OF 0

SHARES SHARED VOTING POWER

BENEFICIALLY

OWNED BY 0

EACH SOLE DISPOSITIVE POWER

REPORTING 7

PERSON 0

WITH: SHARED DISPOSITIVE POWER

8

0

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

9

CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

o

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

11

0.0%

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

12

PN

CUSIP No. 74164F103

NAMES OF REPORTING PERSONS

Fir Tree, Inc.

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

2

(a) o

(b) o

SEC USE ONLY

3

CITIZENSHIP OR PLACE OF ORGANIZATION

4

New York

SOLE VOTING POWER

5

NUMBER OF 0

SHARES SHARED VOTING POWER

BENEFICIALLY 6

OWNED BY 0

EACH SOLE DISPOSITIVE POWER

REPORTING 7

PERSON 0

WITH: SHARED DISPOSITIVE POWER

8

0

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

9

CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

o

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

11

0.0%

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

12

CO

SCHEDULE 13G/A

This Amendment No. 2 to Schedule 13G (the Schedule 13G) is being filed on behalf of Fir Tree Value Master Fund, L.P., a Cayman Islands exempted limited partnership (Fir Tree Value), Fir Tree Capital Opportunity Master Fund, L.P., a Cayman Islands exempted limited partnership (Fir Tree Capital Opportunity) and Fir Tree, Inc., a New York corporation (Fir Tree), relating to common stock, par value \$0.0001 (the Common Stock) of Primoris Services Corporation, a Delaware corporation (the Issuer), owned by Fir Tree Value and Fir Tree Capital Opportunity. Fir Tree is the investment manager of both Fir Tree Value and Fir Tree Capital Opportunity.

This Amendment is being filed to report (i) that Sapling, LLC, a Delaware limited liability company, transferred ownership of its shares of Common Stock to Fir Tree Value on April 1, 2008 and consequently ceased to be a Reporting Person and (ii) the Reporting Persons no longer beneficially own the Issuer s Common Stock.

Item 1(a) Name of Issuer.

Primoris Services Corporation

Item 1(b) Address of Issuer s Principal Executive Offices.

26000 Commercentre Drive Lake Forest, California 92630

- Item 2(a) Name of Person Filing.
- Item 2(b) Address of Principal Business Office.

Item 2(c) Place of Organization.

Fir Tree, Inc. 505 Fifth Avenue 23rd Floor New York, New York 10017 A New York corporation

Fir Tree Value Master Fund, L.P. c/o Admiral Administration Ltd. Admiral Financial Center, 5th Floor 90 Fort Street, Box 32021 SMB Grand Cayman, Cayman Islands A Cayman Islands exempted limited partnership

Fir Tree Capital Opportunity Master Fund, L.P. c/o Admiral Administration Ltd. Admiral Financial Center, 5th Floor 90 Fort Street, Box 32021 SMB

Grand Cayman, Cayman Islands

A Cayman Islands exempted limited partnership

Fir Tree, Inc. is the investment manager for each of Fir Tree Value and Fir Tree Capital Opportunity and has been granted investment discretion over portfolio investments, including the Common Stock (as defined below), held by each of them.

Item 2(d) Title of Class of Securities.

common stock, par value \$.0001 (the Common Stock).

Item 2(e) CUSIP Number.

74164F103

Item 3 Reporting Person.

The person filing is not listed in Items 3(a) through 3(j).

Item 4 Ownership.

The Reporting Persons own 0 shares of Common Stock.

Item 5 Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the Reporting Persons have ceased to be the beneficial owners of more than five percent of the class of securities, check the following b.

Item 6 Ownership of More Than Five Percent on Behalf of Another Person.

Inapplicable.

Item 7 Identification and Classification of the Subsidiary which Acquired the Security Being Reported On by the Parent Holding Company.

Inapplicable.

Item 8 Identification and Classification of Members of the Group.

Inapplicable.

Item 9 Notice of Dissolution of Group.

Inapplicable.

Item 10 Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 13, 2009

FIR TREE VALUE MASTER FUND, L.P.

By: FIR TREE, INC., its Manager

By: /s/ Jeffrey Tannenbaum

Name: Jeffrey Tannenbaum

Title: President

FIR TREE CAPITAL OPPORTUNITY MASTER

FUND, L.P.

By: FIR TREE, INC., its Manager

By: /s/ Jeffrey Tannenbaum

Name: Jeffrey Tannenbaum

Title: President

FIR TREE, INC.

By: /s/ Jeffrey Tannenbaum

Name: Jeffrey Tannenbaum

Title: President

EXHIBIT INDEX

Exhibit No. Description

1 Joint Filing Agreement