

SECURITIES AND EXCHANGE COMMISSION

FORM 13F-HR/A

Initial quarterly Form 13F holdings report filed by institutional managers [amend]

Filing Date: **2013-05-16** | Period of Report: **2013-03-31**
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FILER

ELLIOTT MANAGEMENT CORP

CIK: [1048445](#) | IRS No.: [133798650](#) | State of Incorporation: **DE** | Fiscal Year End: **1231**
Type: **13F-HR/A** | Act: **34** | File No.: [028-05115](#) | Film No.: [13851158](#)

Mailing Address
*40 WEST 57TH STREET
NEW YORK NY 10019*

Business Address
*40 WEST 57TH STREET
NEW YORK NY 10019
212-974-6000*

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

Form 13F
Form 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: 3/31/2013

Check here if Amendment [X]; Amendment Number: 1

This Amendment (Check only one.): [X] is a restatement.
[] adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name: Elliott Management Corporation

Address: 40 West 57th Street
New York, New York 10019

Form 13F File Number: 28-5115

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 submission.

Persons Signing this Report on Behalf of Reporting Manager:

Name: Paul Singer
Title:
Phone: 212-974-6000

Signature, Place, and Date of Signing:

/s/ Paul Singer	New York, New York	5/16/2013
-----	-----	-----
[Signature]	[City, State]	[Date]

Report Type (Check only one):

- [X] 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:

Form 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers: 2

Form 13F Information Table Entry Total: 97

Form 13F Information Table Value Total: \$ 4,602,234

(In Thousands)

List of Other Included Managers:

Provide a numbered list of the name(s) and 13F file number(s) of all institutional investment managers with respect to which this report is filed, other than the manager filing this report.

No.	Form 13F File Number	Name
01	28-4724	ELLIOTT ASSOCIATES, L.P.
02	28-6628	ELLIOTT INTERNATIONAL, L.P.

<TABLE>
<CAPTION>

FORM 13F INFORMATION TABLE

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	
NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x\$1000)	SHRS OR PRN AMT	SH/ PUT/ CALL	INVESTMENT DISCRETION	OTHER MANAGERS	VOTING AUTHORITY SOLE SHARED NONE
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
BMC SOFTWARE INC	COM	055921100	222,512	4,803,809	SH	DEFINED	01	0 4,803,809 0
BORGWARNER INC	COM	99724106	12,181	157,500	SH PUT	DEFINED	01	0 157,500 0
CADENCE DESIGN SYSTEM INC	NOTE 2.625% 6/0	127387AJ7	3,985	2,125,000	PRN	DEFINED	01	0 2,125,000 0
BORGWARNER INC	COM	99724106	22,621	292,500	SH PUT	DEFINED	02	0 292,500 0
COMPUWARE CORP	COM	205638109	81,442	6,520,590	SH	DEFINED	01	0 6,520,590 0
CORMEDIX INC	COM	21900C100	632	781,440	SH	DEFINED	01	0 781,440 0
CORMEDIX INC	*W EXP 03/24/201	21900C118	-	390,720	SH	DEFINED	01	0 390,720 0
CORONADO BIOSCIENCES	COM	21976U109	20,161	2,076,381	SH	DEFINED	01	0 2,076,381 0
DELPHI AUTOMOTIVE PLC	SHS	G27823106	340,351	7,665,578	SH	DEFINED	01	0 7,665,578 0
DELL INC	COM	24702R101	2,590	180,923	SH	DEFINED	01	0 180,923 0
CABOT CORP	COM	127055101	10,885	161,000	SH CALL	DEFINED	01	0 161,000 0
DYNEGY INC NEW DEL	COM	26817R108	234	9,758	SH	DEFINED	01	0 9,758 0
EMULEX CORP	COM NEW	292475209	20,400	3,124,149	SH	DEFINED	01	0 3,124,149 0
GENERAL MTRS CO	*W EXP 07/10/201	37045V118	2,624	141,430	SH	DEFINED	01	0 141,430 0
GENERAL MTRS CO	*W EXP 07/10/201	37045V126	1,667	141,430	SH	DEFINED	01	0 141,430 0
GRAVITY CO LTD	SPONSORED ADR	38911N107	5	4,000	SH	DEFINED	01	0 4,000 0
CABOT CORP	COM	127055101	20,215	299,000	SH CALL	DEFINED	02	0 299,000 0
HARTFORD FINL SVCS GROUP INC	*W EXP 06/26/201	416515120	2,392	140,000	SH	DEFINED	01	0 140,000 0
HESS CORP	COM	42809H107	375,953	5,250,008	SH	DEFINED	01	0 5,250,008 0
LINEAR TECHNOLOGY CORP	NOTE 3.000% 5/0	535678AC0	2,809	2,625,000	SH	DEFINED	01	0 2,625,000 0
DIGITAL RLTY TR INC	COM	253868103	2,341	35,000	SH PUT	DEFINED	01	0 35,000 0
LINCOLN NATL CORP IND	*W EXP 07/10/201	534187117	325	14,000	SH	DEFINED	01	0 14,000 0
JPMORGAN CHASE & CO	COM	46625H100	15,466	325,882	SH	DEFINED	01	0 325,882 0
DIGITAL RLTY TR INC	COM	253868103	4,349	65,000	SH PUT	DEFINED	02	0 65,000 0
MEL CO CROWN ENTMT LTD	ADR	585464100	15,133	648,389	SH	DEFINED	01	0 648,389 0
MITEL NETWORK CORP	COM	60671Q104	2,089	535,691	SH	DEFINED	01	0 535,691 0
MICROSOFT CORP	COM	594918104	1,001	35,000	SH	DEFINED	01	0 35,000 0
GENERAL MTRS CO	COM	37045V100	5,088	182,900	SH PUT	DEFINED	01	0 182,900 0
NATIONAL BK HLDGS CORP	CL A	633707104	23,815	1,334,375	SH	DEFINED	01	0 1,334,375 0
NETAPP INC	COM	64110D104	13,759	402,903	SH	DEFINED	01	0 402,903 0
GENERAL MTRS CO	COM	37045V100	9,450	339,700	SH PUT	DEFINED	02	0 339,700 0
ISHARES TR	RUSSELL 2000	464287655	84,939	899,500	SH PUT	DEFINED	01	0 899,500 0
NEWS CORP	CL B	65248E203	112,782	3,667,726	SH	DEFINED	01	0 3,667,726 0
ORACLE CORP	COM	68389X105	1,134	35,105	SH	DEFINED	01	0 35,105 0
SERVICENOW INC	COM	81762P102	555	15,348	SH	DEFINED	01	0 15,348 0
ISHARES TR	RUSSELL 2000	464287655	157,745	1,670,500	SH PUT	DEFINED	02	0 1,670,500 0
JPMORGAN CHASE & CO	COM	46625H100	24,916	525,000	SH PUT	DEFINED	01	0 525,000 0
JPMORGAN CHASE & CO	COM	46625H100	46,273	975,000	SH PUT	DEFINED	02	0 975,000 0
MICRON TECHNOLOGY INC	COM	595112103	349	35,000	SH PUT	DEFINED	01	0 35,000 0
MICRON TECHNOLOGY INC	COM	595112103	648	65,000	SH PUT	DEFINED	02	0 65,000 0
NETAPP INC	COM	64110D104	14,934	437,200	SH CALL	DEFINED	01	0 437,200 0
NETAPP INC	COM	64110D104	31,123	911,100	SH PUT	DEFINED	01	0 911,100 0
NETAPP INC	COM	64110D104	27,765	812,800	SH CALL	DEFINED	02	0 812,800 0
UNITED STATES STL CORP NEW	NOTE 4.000% 5/1	912909AE8	3,637	3,500,000	PRN	DEFINED	01	0 3,500,000 0
VENTRUS BIOSCIENCES INC	COM	922822101	3,159	1,060,158	SH	DEFINED	01	0 1,060,158 0
VIRGIN MEDIA INC	COM	92769L101	49,397	1,009,152	SH	DEFINED	01	0 1,009,152 0
VERISIGN INC	SDCV 3.250% 8/1	92343EAD4	1,036	700,000	SH	DEFINED	01	0 700,000 0
NETAPP INC	COM	64110D104	28,520	834,900	SH PUT	DEFINED	02	0 834,900 0
EXIDE TECHNOLOGIES	COM NEW	302051206	1,261	467,307	SH	DEFINED	01	0 467,307 0
ZIONS BANCORPORATION	*W EXP 5/22/202	989701115	642	146,000	SH	DEFINED	01	0 146,000 0
BMC SOFTWARE INC	COM	055921100	411,946	8,893,491	SH	DEFINED	02	0 8,893,491 0
POWERSHARES QQQ TRUST	COM	73935A104	44,830	650,000	SH PUT	DEFINED	02	0 650,000 0
CADENCE DESIGN SYSTEM INC	NOTE 2.625% 6/0	127387AJ7	5,392	2,875,000	PRN	DEFINED	02	0 2,875,000 0
POWERSHARES QQQ TRUST	UNIT SER 1	73935A104	24,139	350,000	SH PUT	DEFINED	01	0 350,000 0
COMPUWARE CORP	COM	205638109	151,246	12,109,410	SH	DEFINED	02	0 12,109,410 0
CORONADO BIOSCIENCES	COM	21976U109	16,069	1,654,898	SH	DEFINED	02	0 1,654,898 0
DELPHI AUTOMOTIVE PLC	SHS	G27823106	632,096	14,236,405	SH	DEFINED	02	0 14,236,405 0
DELL INC	COM	24702R101	4,811	336,000	SH	DEFINED	02	0 336,000 0
RANGE RES CORP	COM	75281A109	16,994	209,700	SH CALL	DEFINED	01	0 209,700 0
DYNEGY INC NEW DEL	COM	26817R108	351	14,637	SH	DEFINED	02	0 14,637 0

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NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x\$1000)	SHRS OR PRN AMT	SH/ PUT/ CALL	INVESTMENT DISCRETION	OTHER MANAGERS SOLE	VOTING AUTHORITY SHARED NONE
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
EMULEX CORP	COM NEW	292475209	37,885	5,801,778	SH	DEFINED	02	0 5,801,778 0
EXIDE TECHNOLOGIES	COM NEW	302051206	2,341	867,302	SH	DEFINED	02	0 867,302 0
GENERAL MTRS CO	*W EXP 07/10/201	37045V118	4,874	262,654	SH	DEFINED	02	0 262,654 0
GENERAL MTRS CO	*W EXP 07/10/201	37045V126	3,096	262,654	SH	DEFINED	02	0 262,654 0
GRAVITY CO LTD	SPONSORED ADR	38911N107	7	6,000	SH	DEFINED	02	0 6,000 0
RANGE RES CORP	COM	75281A109	31,629	390,300	SH CALL	DEFINED	02	0 390,300 0
HARTFORD FINL SVCS GROUP INC	*W EXP 06/26/201	416515120	3,588	210,000	SH	DEFINED	02	0 210,000 0
HESS CORP	COM	42809H107	698,196	9,749,992	SH	DEFINED	02	0 9,749,992 0
JPMORGAN CHASE & CO	COM	46625H100	28,722	605,187	SH	DEFINED	02	0 605,187 0
RIVERBED TECHNOLOGY INC	COM	768573107	6,367	426,800	SH CALL	DEFINED	01	0 426,800 0
LINEAR TECHNOLOGY CORP	NOTE 3.000% 5/0	535678AC0	5,218	4,875,000	SH	DEFINED	02	0 4,875,000 0
RIVERBED TECHNOLOGY INC	COM	768573107	11,834	793,200	SH CALL	DEFINED	02	0 793,200 0
LINCOLN NATL CORP IND	*W EXP 07/10/201	534187117	487	21,000	SH	DEFINED	02	0 21,000 0
MEL CO CROWN ENMTM LTD	ADR	585464100	28,102	1,204,058	SH	DEFINED	02	0 1,204,058 0
MITEL NETWORK CORP	COM	60671Q104	3,879	994,857	SH	DEFINED	02	0 994,857 0
MICROSOFT CORP	COM	594918104	1,859	65,000	SH	DEFINED	02	0 65,000 0
SELECT SECTOR SPDR TR	SBI INT-INDS	81369Y704	2,923	70,000	SH PUT	DEFINED	01	0 70,000 0
NATIONAL BK HLDGS CORP	CL A	633707104	44,228	2,478,125	SH	DEFINED	02	0 2,478,125 0
SERVICENOW INC	COM	81762P102	1,031	28,504	SH	DEFINED	02	0 28,504 0
SELECT SECTOR SPDR TR	SBI INT-INDS	81369Y704	5,428	130,000	SH PUT	DEFINED	02	0 130,000 0
SERVICENOW INC	COM	81762P102	1,900	52,500	SH PUT	DEFINED	01	0 52,500 0
SERVICENOW INC	COM	81762P102	3,529	97,500	SH PUT	DEFINED	02	0 97,500 0
NETAPP INC	COM	64110D104	25,552	748,251	SH	DEFINED	02	0 748,251 0
NEWS CORP	CL B	65248E203	197,663	6,428,096	SH	DEFINED	02	0 6,428,096 0
ORACLE CORP	COM	68389X105	2,107	65,195	SH	DEFINED	02	0 65,195 0
SOUTHWESTERN ENERGY CO	COM	845467109	17,996	483,000	SH CALL	DEFINED	01	0 483,000 0
SOUTHWESTERN ENERGY CO	COM	845467109	33,422	897,000	SH CALL	DEFINED	02	0 897,000 0
SPDR SERIES TRUST	S&P OILGAS EXP	78464A730	42,343	700,000	SH PUT	DEFINED	01	0 700,000 0
SPDR SERIES TRUST	S&P OILGAS EXP	78464A730	78,637	1,300,000	SH PUT	DEFINED	02	0 1,300,000 0
ULTRA PETROLEUM CORP	COM	903914109	9,145	455,000	SH CALL	DEFINED	01	0 455,000 0
ULTRA PETROLEUM CORP	COM	903914109	16,984	845,000	SH CALL	DEFINED	02	0 845,000 0
VERIFONE SYS INC	COM	92342Y109	5,070	245,200	SH CALL	DEFINED	01	0 245,200 0
VIRGIN MEDIA INC	COM	92769L101	91,739	1,874,140	SH	DEFINED	02	0 1,874,140 0
UNITED STATES STL CORP NEW	NOTE 4.000% 5/1	912909AE8	6,755	6,500,000	PRN	DEFINED	02	0 6,500,000 0
VENTRUS BIOSCIENCES INC	COM	922822101	2,166	727,000	SH	DEFINED	02	0 727,000 0
VERIFONE SYS INC	COM	92342Y109	9,405	454,800	SH CALL	DEFINED	02	0 454,800 0
ZIONS BANCORPORATION	*W EXP 5/22/202	989701115	963	219,000	SH	DEFINED	02	0 219,000 0

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