FINANCIAL FEDERAL CORP Form SC 13G/A February 14, 2003

OMB APPROVAL

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

SCHEDULE 13G

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

Financial Federal Corp. (Name of Issuer)

Common Shares (Title of Class of Securities)

317492106 (CUSIP Number)

December 31, 2002 (Date of Event Which Requires Filing of this Statement)

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

/_X_/ Rule 13d-1(b)

* 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 disclosures provided in a prior cover page.

The information required on 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).

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1745 (3-98) Page 1 of 9

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1 NAME OF REPORTING PERSONS

1 NAME OF REPORTING PERSONS IRS IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

RS Investment Management Co. LLC

2	CHECK THE APPROPRIATE (a) / / (b) / /	E BOX IF A	A MEMBER OF A GROUP (See Inst:	ructions)				
3	SEC USE ONLY							
4	CITIZENSHIP OR PLACE							
	Delaware							
	NUMBER OF 5 SHARES		/OTING POWER -0-					
	BENEFICIALLY OWNED BY EACH	6	SHARED VOTING POWER -316,250-					
	REPORTING PERSON WITH	7	SOLE DISPOSITIVE POWER					
		8	SHARED DISPOSITIVE POWER -316,250-					
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON -316,250-							
10 Instruc		TE AMOUNT	IN ROW (9) EXCLUDES CERTAIN S	SHARES (See				
	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9							
	TYPE OF REPORTING PER		Instructions)					
CUSIP N	No. 317492106		13G	Page 3 of 9				
1	NAME OF REPORTING PER	RSONS	OVE PERSONS (ENTITIES ONLY)					
	RS Investment Management, Inc.							
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions) (a) / / (b) / /							
3	SEC USE ONLY							
4	CITIZENSHIP OR PLACE OF ORGANIZATION							
	Delaware							
	NUMBER OF 5 SHARES	SOLE V	/OTING POWER					
	BENEFICIALLY OWNED BY EACH	6						

	REPORTING PERSON	7	7 SOLE DISPOSITIVE POWER				
	WITH	,	-0-				
		8	SHARED DISPOSITIVE POWER -7,050-				
)	AGGREGATE AMOUNT BE		OWNED BY EACH REPORTING PERSON				
	CHECK IF THE AGGREC		IN ROW (9) EXCLUDES CERTAIN SHARE:	S (See			
	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9						
.2	TYPE OF REPORTING F	PERSON (See	Instructions)				
CUSIP 1	No. 317492106		13G	Page 4 of			
	NAME OF REPORTING PERSONS IRS IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)						
	RS Emerging Growth						
 2	CHECK THE APPROPRIA (a) / / (b) / /	ATE BOX IF A	A MEMBER OF A GROUP (See Instruction	ons)			
	CHECK THE APPROPRIA (a) / / (b) / /	ATE BOX IF A		ons)			
3	CHECK THE APPROPRIA	ATE BOX IF i	A MEMBER OF A GROUP (See Instruction	ons)			
3	CHECK THE APPROPRIA (a) / / (b) / / SEC USE ONLY	ATE BOX IF i	A MEMBER OF A GROUP (See Instruction	ons)			
3	CHECK THE APPROPRIA (a) / / (b) / / SEC USE ONLY CITIZENSHIP OR PLAC Massachusetts NUMBER OF 5 SHARES	ATE BOX IF A	A MEMBER OF A GROUP (See Instruction IZATION VOTING POWER -0-	ons)			
3	CHECK THE APPROPRIA (a) / / (b) / / SEC USE ONLY CITIZENSHIP OR PLACE Massachusetts NUMBER OF 5 SHARES BENEFICIALLY OWNED BY EACH	CE OF ORGANI SOLE V	A MEMBER OF A GROUP (See Instruction IZATION VOTING POWER -0- SHARED VOTING POWER -259,750-	ons)			
3	CHECK THE APPROPRIA (a) / / (b) / / SEC USE ONLY CITIZENSHIP OR PLACE Massachusetts NUMBER OF 5 SHARES BENEFICIALLY OWNED BY	CE OF ORGANI SOLE V	A MEMBER OF A GROUP (See Instruction IZATION VOTING POWER -0- SHARED VOTING POWER				
3	CHECK THE APPROPRIA (a) / / (b) / / SEC USE ONLY CITIZENSHIP OR PLACE Massachusetts NUMBER OF 5 SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	CE OF ORGANI SOLE V	A MEMBER OF A GROUP (See Instruction IZATION VOTING POWER -0- SHARED VOTING POWER -259,750- SOLE DISPOSITIVE POWER -0- SHARED DISPOSITIVE POWER -259,750-				
3	CHECK THE APPROPRIA (a) / / (b) / / SEC USE ONLY CITIZENSHIP OR PLACE Massachusetts NUMBER OF 5 SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH AGGREGATE AMOUNT BE -259,750-	SOLE V 8 ENEFICIALLY	A MEMBER OF A GROUP (See Instruction IZATION VOTING POWER -0- SHARED VOTING POWER -259,750- SOLE DISPOSITIVE POWER -0- SHARED DISPOSITIVE POWER -259,750-				

1.6%

12	TYPE OF	F REPORT	ING PERSON (Se	ee Instruct	ions)	
CUSIE	P No. 31749	92106			13G	Page 5 of 9
ITEM	1.					
	(a) The r	name of	the issuer is	Financial	Federal Corp.	
Third	_	_	l executive on NY 10017 .	ffice of th	e Issuer is loc	ated at 733
ITEM	2.					
state			I for informaty, the "Filers		persons filing	this
(the	(d) This "Stock").	stateme:	nt relates to	shares of	common stock of	the Issuer
	(e) The (CUSIP nu	mber of the St	tock is 317	492106	
CUSIE	P No. 31749	92106				Page 6 of 9
			ment is filed heck whether t	-	o rule 240.13d- filing is a:	1(b) or
U.S.0	(a) C. 78o).		Broker or de	ealer regis	tered under sec	tion 15 of the Act (15
78c).	(b)		Bank as def:	ined in sec	tion 3(a)(6) of	the Act (15 U.S.C.
(15 t	(c) J.S.C. 78c)		Insurance co	ompany as d	efined in secti	on 3(a)(19) of the Act
Inves			Investment of 1940 (15 t			ection 8 of the
1(b)	(e) (1)(ii)(E)	_X_ •	An investmen	nt adviser	in accordance w	ith 240.13d-
with	(f) 240.13d-1	 (b)(1)(i		benefit pl	an or endowment	fund in accordance
with	(g) 240.13d-1	_X_ (b)(1)(i		lding compa	ny or control p	erson in accordance
Feder	(h) ral Deposit	 Insura	A savings as nce Act (12 U			ection 3(b) of the
	(i) stment comp (15 U.S.C		er section 3(excluded from the Investment C	he definition of an ompany Act of
	(j)		Group, in a	ccordance w	ith section 240	.13d-1(b)(1)(ii)(J)

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ITEM 4. OWNERSHIP

See Items 5-9 and 11 on the cover page for each Filer.

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 person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following $/_X_/$.

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

RS Investment Management Co. LLC is the parent company of registered investment advisers whose clients have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, the Stock. No individual client's holdings of the Stock are more than five percent of the outstanding Stock.

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ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY

Not applicable.

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

Not applicable

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

Not applicable.

ITEM 10. CERTIFICATION

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and 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.

Dated: February 14, 2003

RS INVESTMENT MANAGEMENT CO. LLC

By: /s/ G. Randall Hecht

G. Randall Hecht

Chief Executive Officer

RS INVESTMENT MANAGEMENT, INC.

By: /s/ G. Randall Hecht

G. Randall Hecht

Chief Executive Officer

RS EMERGING GROWTH FUND

By: RS Investment Management, Inc.

Investment Adviser

By: /s/ G. Randall Hecht

G. Randall Hecht

Chief Executive Officer

CUSIP No. 317492106

13G

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Annex I

The filers are:

- I. (a) RS Investment Management Co. LLC is a Delaware Limited Liability Company.
- (b) holding company
- II. (a) RS Investment Management, Inc. is a Delaware Corporation.
- (b) registered investment adviser
- III. (a) RS Emerging Growth Fund is a series of a Massachusetts Business Trust.
- (b) investment company