

BARINGTON COMPANIES EQUITY PARTNERS L P
Form SC 13D/A
April 22, 2008

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

SCHEDULE 13D

(Rule 13d-101)

(Amendment No. 5)

**INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULE 13d-1(a) AND
AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(a)**

Syms Corp.

(Name of Issuer)

Common Stock, par value \$0.05 per share

(Title of Class of Securities)

871551107

(CUSIP Number)

Peter G. Smith, Esq.

Kramer Levin Naftalis & Frankel LLP

1177 Avenue of the Americas

New York, NY 10036

(212) 715-9100

(Name, Address and Telephone Number of
Person Authorized to Receive Notices)

and Communications)

April 17, 2008

(Date of Event which Requires Filing

of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(e), 13d-1(f), or 13d-1(g), check the following box: [].

(Continued on following pages)

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SCHEDULE 13D

CUSIP No. 871551107

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1) **NAME OF REPORTING PERSON**

Barington Companies Equity Partners, L.P.

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

WC

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

268,996

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON WITH 268,996

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

268,996

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES** []

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

1.84%

14) **TYPE OF REPORTING PERSON**

PN

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1) **NAME OF REPORTING PERSON**

Barington Companies Investors, LLC

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

OO, WC

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

269,096

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON 269,096
WITH

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

269,096

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES** []

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

1.84%

14) **TYPE OF REPORTING PERSON**

OO

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1) **NAME OF REPORTING PERSON**

Barington Companies Management, LLC

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

WC

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7)

SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY 100

8)

SHARED VOTING POWER

OWNED BY EACH REPORTING None

9)

SOLE DISPOSITIVE POWER

PERSON 100
WITH

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

100

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES** []

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

Less than 0.01%

14) **TYPE OF REPORTING PERSON**

00

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1) **NAME OF REPORTING PERSON**

Barington Investments, L.P.

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

WC

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

136,117

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON WITH 136,117

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

136,117

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES** []

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

0.93%

14) **TYPE OF REPORTING PERSON**

PN

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1) **NAME OF REPORTING PERSON**

Barington Companies Advisors, LLC

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

OO, WC

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

136,217

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON 136,217
WITH

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

136,217

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES** []

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

0.93%

14) **TYPE OF REPORTING PERSON**

OO

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1) **NAME OF REPORTING PERSON**

Barington Offshore Advisors, LLC

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

WC

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7)

SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON 100

8)

SHARED VOTING POWER

OWNED BY EACH REPORTING PERSON None

9)

SOLE DISPOSITIVE POWER

PERSON 100
WITH

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

100

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN** []
SHARES

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

Less than 0.01%

14) **TYPE OF REPORTING PERSON**

OO

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CUSIP No. 871551107

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1) **NAME OF REPORTING PERSON**

Barington Companies Offshore Fund, Ltd.

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

WC

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

British Virgin Islands

7)

SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON 470,970

8)

SHARED VOTING POWER

OWNED BY EACH REPORTING PERSON None

9)

SOLE DISPOSITIVE POWER

PERSON WITH 470,970

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

470,970

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES** []

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

3.23%

14) **TYPE OF REPORTING PERSON**

OO

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1) **NAME OF REPORTING PERSON**

Barington Offshore Advisors II, LLC

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a)

(b)

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

OO, WC

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

471,070

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON WITH 471,070

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

471,070

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES** []

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

3.23%

14) **TYPE OF REPORTING PERSON**

IA, OO

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CUSIP No. 871551107

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1) **NAME OF REPORTING PERSON**

Barington Capital Group, L.P.

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

OO, WC

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

New York

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

876,683

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON WITH 876,683

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

876,683

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES** []

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

6.01%

14) **TYPE OF REPORTING PERSON**

PN

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1) **NAME OF REPORTING PERSON**

LNA Capital Corp.

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

OO

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

876,683

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON 876,683
WITH

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

876,683

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN** []
SHARES

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

6.01%

14) **TYPE OF REPORTING PERSON**

CO

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1) **NAME OF REPORTING PERSON**

James A. Mitarotonda

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

OO, PF

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

United States

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

876,833

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON 876,833
WITH

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

876,833

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN** []
SHARES

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

6.01%

14) **TYPE OF REPORTING PERSON**

IN

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CUSIP No. 871551107

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1) **NAME OF REPORTING PERSON**

RJG Capital Partners, L.P.

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

WC

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

17,200

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON 17,200
WITH

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

17,200

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN** []
SHARES

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

0.12%

14) **TYPE OF REPORTING PERSON**

PN

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CUSIP No. 871551107

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1) **NAME OF REPORTING PERSON**

RJG Capital Management, LLC

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

OO

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7)

SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON 17,200

8)

SHARED VOTING POWER

OWNED BY EACH REPORTING PERSON None

9)

SOLE DISPOSITIVE POWER

PERSON 17,200
WITH

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

17,200

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN** []
SHARES

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

0.12%

14) **TYPE OF REPORTING PERSON**

OO

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1) **NAME OF REPORTING PERSON**

Ronald J. Gross

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) [X]

(b) []

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

OO, PF

5) **CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) OR 2(e)**

[]

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

United States

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

17,205

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON 17,205
WITH

10)

SHARED DISPOSITIVE POWER

None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**

17,205

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN** []
SHARES

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**

0.12%

14) **TYPE OF REPORTING PERSON**

IN

This Amendment No. 5 amends and supplements the Schedule 13D filed with the Securities and Exchange Commission (the "SEC") on May 21, 2007, as amended by that certain Amendment No. 1 filed with the SEC on October 29, 2007, that certain Amendment No. 2 filed with the SEC on January 2, 2008, that certain Amendment No. 3 filed with the SEC on January 23, 2008 and that certain Amendment No. 4 filed with the SEC on February 1, 2008 (collectively, the "Statement"), by and on behalf of Barington Companies Equity Partners, L.P. and others with respect to the common stock, par value \$0.05 per share (the "Common Stock"), of Syms Corp., a New Jersey corporation (the "Company"). The principal executive offices of the Company are located at Syms Way, Secaucus, New Jersey 07094.

Item 2.

Identity and Background.

Item 2 of the Statement is hereby amended and restated as follows:

(a) - (c) This Statement is being filed by Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC, Barington Companies Management, LLC, Barington Investments, L.P., Barington Companies Advisors, LLC, Barington Offshore Advisors, LLC, Barington Companies Offshore Fund, Ltd., Barington Offshore Advisors II, LLC, Barington Capital Group, L.P., LNA Capital Corp., James A. Mitarotonda, RJG Capital Partners, L.P., RJG Capital Management, LLC and Ronald J. Gross (each, a Reporting Entity and, collectively, the Reporting Entities).

The reporting entities have previously reported together with Esopus Creek Value L.P., Esopus Creek Advisors LLC, Andrew L. Sole and Joseph S. Criscione (collectively, the "Esopus Entities") regarding their respective interests in the Common Stock because they might have been deemed to constitute a "group" with respect to such Common Stock for purposes of Section 13(d)(3) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"). On April 17, 2008, the Reporting Entities and the Esopus Entities decided to make decisions regarding their respective investments in shares of Common Stock independently of each other, and in particular will no longer act together for the purpose of acquiring, holding or disposing of securities of the Company. As a result, the Reporting Entities disclaim membership in any "group" with the Esopus Entities, for purposes of Section

13(d)(3) of the Exchange Act or otherwise, and will no longer be filing a joint Statement on Schedule 13D with the Esopus Entities.

As of April 21, 2008, the Reporting Entities are the beneficial owners of, in the aggregate, 894,038 shares of Common Stock, representing approximately 6.13% of the shares of Common Stock presently outstanding.

Barington Companies Equity Partners, L.P. is a Delaware limited partnership. The principal business of Barington Companies Equity Partners, L.P. is acquiring, holding and disposing of investments in various companies. The address of the principal business and principal office of Barington Companies Equity Partners, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Barington Investments, L.P. is a Delaware limited partnership. The principal business of Barington Investments, L.P. is acquiring, holding and disposing of investments in various companies. The address of the principal business and principal office of Barington Investments, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Barington Companies Offshore Fund, Ltd. is an international business company organized under the laws of the British Virgin Islands. The principal business of Barington Companies Offshore Fund, Ltd. is acquiring, holding and disposing of investments in various companies. The address of the principal business and principal office of Barington Companies Offshore Fund, Ltd. is c/o Bison Financial Services Limited, Bison Court, Road Town, Tortola, British Virgin Islands. The executive officers and directors of Barington Companies Offshore Fund, Ltd. and their principal occupations and business addresses are set forth on Schedule I and incorporated by reference in this Item 2.

The general partner of Barington Companies Equity Partners, L.P. is Barington Companies Investors, LLC. Barington Companies Investors, LLC is a Delaware limited liability company. The principal business of Barington Companies Investors, LLC is serving as the general partner of Barington Companies Equity Partners, L.P. The address of the principal business and principal office of Barington Companies Investors, LLC is 888 Seventh Avenue, 17th Floor, New York, New York 10019. James A. Mitarotonda is the Managing Member of Barington Companies Investors, LLC.

The management company of Barington Companies Equity Partners, L.P. is Barington Companies Management, LLC. Barington Companies Management, LLC is a Delaware limited liability company. The principal business of Barington Companies Management, LLC is serving as the management company of Barington Companies Equity Partners, L.P. The address of the principal business and principal office of Barington Companies Management, LLC is 888 Seventh Avenue, 17th Floor, New York, New York 10019. James A. Mitarotonda is the Managing Member of Barington Companies Management, LLC.

The general partner of Barington Investments, L.P. is Barington Companies Advisors, LLC. Barington Companies Advisors, LLC is a Delaware limited liability company. The principal business of Barington Companies Advisors, LLC is serving as the general partner of Barington Investments, L.P. The address of the principal business and principal office of Barington Companies Advisors, LLC is 888 Seventh Avenue, 17th Floor, New York, New York 10019. James A. Mitarotonda is the Managing Member of Barington Companies Advisors, LLC.

Barington Offshore Advisors, LLC is a Delaware limited liability company. The principal business of Barington Offshore Advisors, LLC is acquiring, holding and disposing of investments in various companies. The address of the principal business and principal office of Barington Offshore Advisors, LLC is 888 Seventh Avenue, 17th Floor, New York, New York 10019. James A. Mitarotonda is the Managing Member of Barington Offshore Advisors, LLC.

The investment advisor of Barington Companies Offshore Fund, Ltd. is Barington Offshore Advisors II, LLC. Barington Offshore Advisors II, LLC is a Delaware limited liability company. The principal business of Barington Offshore Advisors II, LLC is serving as the investment advisor of Barington Companies Offshore Fund, Ltd. The address of the principal business and principal office of Barington Offshore Advisors II, LLC is 888 Seventh Avenue, 17th Floor, New York, New York 10019. James A. Mitarotonda is the Managing Member of Barington Offshore Advisors II, LLC.

Barington Companies Investors, LLC, Barington Companies Management, LLC, Barington Companies Advisors, LLC, Barington Offshore Advisors, LLC and Barington Offshore Advisors II, LLC are each majority-owned subsidiaries of Barington Capital Group, L.P. Barington Capital Group, L.P. is a New York limited partnership. The principal business of Barington Capital Group, L.P. is acquiring, holding and disposing of investments in various companies. The address of the principal business and principal office of Barington Capital Group, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

The general partner of Barington Capital Group, L.P. is LNA Capital Corp. LNA Capital Corp. is a Delaware corporation. The principal business of LNA Capital Corp. is serving as the general partner of Barington Capital Group, L.P. The address of the principal business and principal office of LNA Capital Corp. is c/o Barington Capital Group, L.P., 888 Seventh Avenue, 17th Floor, New York, New York 10019. James A. Mitarotonda is the sole stockholder and director of LNA Capital Corp. The executive officers of LNA Capital Corp. and their principal occupations and business addresses are set forth on Schedule II and incorporated by reference in this Item 2. The

principal occupation of Mr. Mitarotonda is serving as the Chairman and Chief Executive Officer of Barington Capital Group, L.P. The business address of Mr. Mitarotonda is c/o Barington Capital Group, L.P., 888 Seventh Avenue, 17th Floor, New York, New York 10019.

RJG Capital Partners, L.P. is a Delaware limited partnership formed to engage in the business of acquiring, holding and disposing of investments in various companies. The address of the principal business and principal office of RJG Capital Partners, L.P. is 11517 West Hill Drive, North Bethesda, Maryland 20852.

The general partner of RJG Capital Partners, L.P. is RJG Capital Management, LLC. RJG Capital Management, LLC is a Delaware limited liability company formed to be the general partner of RJG Capital Partners, L.P. The address of the principal business and principal office of RJG Capital Management, LLC is 11517 West Hill Drive, North Bethesda, Maryland 20852. Ronald J. Gross is the Managing Member of RJG Capital Management, LLC. The business address of Mr. Gross is c/o RJG Capital Management, LLC, 11517 West Hill Drive, North Bethesda, Maryland 20852.

(d) - (e) During the last five years, none of the Reporting Entities or any other person identified in response to this Item 2 was convicted in a criminal proceeding (excluding traffic violations and similar misdemeanors) or was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of such proceeding was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violation with respect to such laws.

(f) Each natural person identified in Item 2 is a citizen of the United States, other than Graham Cook, a director of Barington Companies Offshore Fund, Ltd., who is a citizen of the United Kingdom and Jonathan Clipper, a director of Barington Companies Offshore Fund, Ltd., who is a citizen of Bermuda and the United Kingdom.

Item 5.

Interest in Securities of the Issuer.

Items 5 (a) (b) of the Statement are hereby amended and restated as follows:

(a)

As of April 21, 2008, Barington Companies Equity Partners, L.P. beneficially owns an aggregate of 268,996 shares of Common Stock, representing approximately 1.84% of the shares of Common Stock presently outstanding based upon the 14,587,187 shares of Common Stock reported by the Company to be issued and outstanding as of January 2, 2008 in its Form 10-Q filed with the SEC on January 11, 2008 (the Issued and Outstanding Shares).

As of April 21, 2008, Barington Investments, L.P. beneficially owns 136,117 shares of Common Stock, representing approximately 0.93% of the Issued and Outstanding Shares. As of April 21, 2008, Barington Companies Offshore Fund, Ltd. beneficially owns 470,970 shares of Common Stock, representing approximately 3.23% of the Issued and Outstanding Shares. As of April 21, 2008, Barington Companies Investors, LLC beneficially owns 100 shares of Common Stock. As the general partner of Barington Companies Equity Partners, L.P., Barington Companies

Investors, LLC may also be deemed to beneficially own the 268,996 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., constituting an aggregate of 269,096 shares of Common Stock, representing approximately 1.84% of the Issued and Outstanding Shares. As of April 21, 2008, Barington Companies Management, LLC beneficially owns 100 shares of Common Stock, representing less than 0.01% of the Issued and Outstanding Shares. As of April 21, 2008, Barington Companies Advisors, LLC beneficially owns 100 shares of Common Stock. As the general partner of Barington Investments, L.P., Barington Companies Advisors, LLC may also be deemed to beneficially own the 136,117 shares of Common Stock beneficially owned by Barington Investments, L.P., constituting an aggregate of 136,217 shares of Common Stock, representing approximately 0.93% of the Issued and Outstanding Shares. As of April 21, 2008, Barington Offshore Advisors, LLC beneficially owns 100 shares of Common Stock, representing less than 0.01% of the Issued and Outstanding Shares. As of April 21, 2008, Barington Offshore Advisors II, LLC beneficially owns 100 shares of Common Stock. As the investment advisor to Barington Companies Offshore Fund, Ltd., Barington Offshore Advisors II, LLC may also be deemed to beneficially own the 470,970 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 471,070 shares of Common Stock, representing approximately 3.23% of the Issued and Outstanding Shares. As of April 21, 2008, Barington Capital Group, L.P. beneficially owns 100 shares of Common Stock. As the majority member of Barington Companies Investors, LLC, Barington Companies Management, LLC, Barington Companies Advisors, LLC, Barington Offshore Advisors, LLC and Barington Offshore Advisors II, LLC, Barington Capital Group, L.P. may also be deemed to beneficially own the 268,996 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 136,117 shares of Common Stock beneficially owned by Barington Investments, L.P., the 470,970 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., the 100 shares

of Common Stock beneficially owned by Barington Companies Investors, LLC, the 100 shares of Common Stock beneficially owned by Barington Companies Management, LLC, the 100 shares of Common Stock beneficially owned by Barington Companies Advisors, LLC, the 100 shares of Common Stock beneficially owned by Barington Offshore Advisors, LLC and the 100 shares of Common Stock beneficially owned by Barington Offshore Advisors II, LLC, constituting an aggregate of 876,683 shares, representing approximately 6.01% of the Issued and Outstanding Shares. As the general partner of Barington Capital Group, L.P., LNA Capital Corp. may be deemed to beneficially own the 268,996 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 136,117 shares of Common Stock beneficially owned by Barington Investments, L.P., the 470,970 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd. the 100 shares of Common Stock beneficially owned by Barington Companies Investors, LLC, the 100 shares of Common Stock beneficially owned by Barington Companies Management, LLC, the 100 shares of Common Stock beneficially owned by Barington Companies Advisors, LLC, the 100 shares of Common Stock beneficially owned by Barington Offshore Advisors, LLC, the 100 shares of Common Stock beneficially owned by Barington Offshore Advisors II, LLC and the 100 shares of Common Stock beneficially owned by Barington Capital Group, L.P., constituting an aggregate of 876,683 shares of Common Stock, representing approximately 6.01% of the Issued and Outstanding Shares. As of April 21, 2008, James A. Mitarotonda beneficially owns 150 shares of Common Stock. As the sole stockholder and director of LNA Capital Corp., James A. Mitarotonda may also be deemed to beneficially own the 268,996 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 136,117 shares of Common Stock beneficially owned by Barington Investments, L.P., the 470,970 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., the 100 shares of Common Stock beneficially owned by Barington Companies Investors, LLC, the 100 shares of Common Stock beneficially owned by Barington Companies Management, LLC, the 100 shares of Common Stock beneficially owned by Barington Companies Advisors, LLC, the 100 shares of Common Stock beneficially owned by Barington Offshore Advisors, LLC, the 100 shares of Common Stock beneficially owned by Barington Offshore Advisors II, LLC and the 100 shares of Common Stock beneficially owned by Barington Capital Group, L.P., constituting an aggregate of 876,833 shares of Common Stock, representing approximately 6.01% of the Issued and Outstanding Shares. Mr. Mitarotonda has sole voting and dispositive power with respect to the 150 shares of Common Stock beneficially owned by him, the 268,996 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 136,117 shares of Common Stock beneficially owned by Barington Investments, L.P., the 470,970 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd. the 100 shares of Common Stock beneficially owned by Barington Companies Investors, LLC, the 100 shares of Common Stock beneficially owned by Barington Companies Management, LLC, the 100 shares of Common Stock beneficially owned by Barington Companies Advisors, LLC, the 100 shares of Common Stock beneficially owned by Barington Offshore Advisors, LLC, the 100 shares of Common Stock beneficially owned by Barington Offshore Advisors II, LLC and the 100 shares of Common Stock beneficially owned by Barington Capital Group, L.P. Mr. Mitarotonda disclaims beneficial ownership of any such shares except to the extent of his pecuniary interest therein.

As of April 21, 2008, RJG Capital Partners, L.P. beneficially owns 17,200 shares of Common Stock, representing approximately 0.12% of the Issued and Outstanding Shares. As the general partner of RJG Capital Partners, L.P., RJG Capital Management, LLC may be deemed to beneficially own the 17,200 shares owned by RJG Capital Partners, L.P., representing approximately 0.12% of the Issued and Outstanding Shares. As of April 21, 2008, Ronald J. Gross beneficially owns 5 shares of Common Stock. As the managing member of RJG Capital Management, LLC, which in turn is the general partner of RJG Capital Partners, L.P., Mr. Gross may also be deemed to beneficially own the 17,200 shares owned by RJG Capital Partners, L.P., constituting an aggregate of 17,205 shares of Common Stock, representing approximately 0.12% of the Issued and Outstanding Shares. Mr. Gross has sole voting and dispositive

power with respect to the 5 shares owned by him and the 17,200 shares owned by RJG Capital Partners, L.P. by virtue of his authority to vote and dispose of such shares. Mr. Gross disclaims beneficial ownership of any such shares except to the extent of his pecuniary interest therein.

The Reporting Entities do not believe that certain of the foregoing information is called for by the Items of Schedule 13D and are disclosing it for supplemental informational purposes only. Information with respect to each of the Reporting Entities is given solely by such Reporting Entity and no Reporting Entity shall have responsibility for the accuracy or completeness of information supplied by another Reporting Entity.

(b)

Each of the Reporting Entities may be deemed to have sole voting and dispositive power over the shares of Common Stock reported as beneficially owned by such person by virtue of their respective positions as described in paragraph (a).

Each of the other Reporting Entities may be deemed to have sole voting and dispositive power with respect to the shares of Common Stock each reports as beneficially owned by such person, regardless of the fact that multiple Reporting Entities within the same chain of ownership report sole voting and dispositive power with respect to such shares. Each such Reporting Entity reports sole voting and dispositive power with respect to such shares based on such person's relationship to the other Reporting Entities within the same chain

of ownership. Except to the extent expressly stated herein, each Reporting Entity disclaims beneficial ownership of any shares of Common Stock beneficially owned by any other Reporting Entity.

Item 7.

Material to be Filed as Exhibits.

99.8 Agreement of Joint Filing among Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC, Barington Companies Management, LLC, Barington Investments, L.P., Barington Companies Advisors, LLC, Barington Offshore Advisors, LLC, Barington Companies Offshore Fund, Ltd., Barington Offshore Advisors II, LLC, Barington Capital Group, L.P., LNA Capital Corp., James A. Mitarotonda, RJG Capital Partners, L.P., RJG Capital Management, LLC and Ronald J. Gross dated April 22, 2008 (which supersedes and replaces the Agreement of Joint Filing dated January 22, 2008, as previously filed as Exhibit 99.5 to the Schedule 13D Amendment No. 3 filed with the SEC on January 23, 2008).

SIGNATURES

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

Dated:

April 22, 2008

BARINGTON COMPANIES EQUITY PARTNERS, L.P.

By:

Barington Companies Investors, LLC, its general partner

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: Managing Member

BARINGTON COMPANIES INVESTORS, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: Managing Member

BARINGTON COMPANIES MANAGEMENT, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: Managing Member

BARINGTON INVESTMENTS, L.P.

By:

Barington Companies Advisors, LLC, its general partner

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: Managing Member

BARINGTON COMPANIES ADVISORS, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: Managing Member

BARINGTON OFFSHORE ADVISORS, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: Managing Member

BARINGTON COMPANIES OFFSHORE FUND, LTD.

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: Authorized Signatory

BARINGTON OFFSHORE ADVISORS II, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: Managing Member

BARINGTON CAPITAL GROUP, L.P.

By: LNA Capital Corp., its general partner

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: President and CEO

LNA CAPITAL CORP.

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: President and CEO

/s/ James A. Mitarotonda

James A. Mitarotonda

RJG CAPITAL PARTNERS, L.P.

By: RJG Capital Management, LLC, its general partner

By: /s/ Ronald J. Gross

Name: Ronald J. Gross

Title: Managing Member

RJG CAPITAL MANAGEMENT, LLC

By: /s/ Ronald J. Gross

Name: Ronald J. Gross

Title: Managing Member

/s/ Ronald J. Gross

Ronald J. Gross

SCHEDULE I

Directors and Officers of Barington Companies Offshore Fund, Ltd.

<u>Name and Position</u>	<u>Principal Occupation</u>	<u>Principal Business Address</u>
James A. Mitarotonda Director and President	Chairman and Chief Executive Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019
Sebastian E. Cassetta Director	Senior Managing Director and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019
Jonathan Clipper Director	Managing Director of Bedford Management Ltd	7 Reid Street, Suite 108 Hamilton HM11, Bermuda
Graham Cook Director	Director/Manager, Corporate Services of Bison Financial Services, Ltd.	Bison Court P.O. Box 3460 Road Town, Tortola British Virgin Islands
Citigroup Fund Services, Ltd. Secretary	Fund Administration	Washington Mall 1, 3 rd Flr. 22 Church Street Hamilton HM11, Bermuda
Seth I. Berman Treasurer	Chief Financial Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019

SCHEDULE II

Officers of LNA Capital Corp.

<u>Name and Position</u>	<u>Principal Occupation</u>	<u>Principal Business Address</u>
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James A. Mitarotonda President and CEO	Chairman and Chief Executive Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019
Sebastian E. Cassetta Secretary	Senior Managing Director and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019
Seth I. Berman Treasurer	Chief Financial Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019