

Edgar Filing: SYMS CORP - Form SC 13D/A

SYMS CORP
Form SC 13D/A
March 20, 2006

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

SCHEDULE 13D
(Rule 13d-101)
(Amendment No. 2)

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)

Mr. James A. Mitarotonda
c/o Barington Companies Equity Partners, L.P.
888 Seventh Avenue, 17th Floor
New York, NY 10019
(212) 974-5700

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

March 16, 2006

(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 which 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: .

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Barington Companies Equity Partners, L.P. 13-4088890

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2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) (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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER 263,332
	8) SHARED VOTING POWER none
	9) SOLE DISPOSITIVE POWER 263,332
	10) SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
263,332

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
1.76%

14) TYPE OF REPORTING PERSON
PN

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Barrington Companies Investors, LLC 13-4126527

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) (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

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NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER 263,332
	8) SHARED VOTING POWER none
	9) SOLE DISPOSITIVE POWER 263,332
	10) SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
263,332

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
|_ |

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
1.76%

14) TYPE OF REPORTING PERSON
00

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Barington Companies Offshore Fund, Ltd. (BVI)

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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER 199,110
	8) SHARED VOTING POWER none
	9) SOLE DISPOSITIVE POWER 199,110
	10) SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

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199,110

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
|_ |

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
1.33%

14) TYPE OF REPORTING PERSON
OO

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Barington Investments, L.P. 20-2871525

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

NUMBER OF 7) SOLE VOTING POWER
SHARES 115,197

BENEFICIALLY 8) SHARED VOTING POWER
OWNED BY none

EACH 9) SOLE DISPOSITIVE POWER
REPORTING 115,197
PERSON

WITH 10) SHARED DISPOSITIVE POWER
none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
115,197

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
|_ |

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.77%

14) TYPE OF REPORTING PERSON
PN

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SCHEDULE 13D

CUSIP No. 871551107

- 1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Barington Companies Advisors, LLC 20-0327470
-
- 2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)
(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
-
- | | |
|--|--------------------------------------|
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 7) SOLE VOTING POWER
314,307 |
| | 8) SHARED VOTING POWER
none |
| | 9) SOLE DISPOSITIVE POWER
314,307 |
| | 10) SHARED DISPOSITIVE POWER
none |
-
- 11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
314,307
-
- 12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
-
- 13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
2.10%
-
- 14) TYPE OF REPORTING PERSON
IA, OO
-

SCHEDULE 13D

CUSIP No. 871551107

- 1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Barington Capital Group, L.P. 13-3635132
-
- 2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)
(b)
-

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3) SEC USE ONLY	
<hr/>	
4) SOURCE OF FUNDS	OO
<hr/>	
5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)	<input type="checkbox"/>
<hr/>	
6) CITIZENSHIP OR PLACE OF ORGANIZATION	New York
<hr/>	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER 577,639
	8) SHARED VOTING POWER none
	9) SOLE DISPOSITIVE POWER 577,639
	10) SHARED DISPOSITIVE POWER none
<hr/>	
11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	577,639
<hr/>	
12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES	<input type="checkbox"/>
<hr/>	
13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)	3.87%
<hr/>	
14) TYPE OF REPORTING PERSON	PN
<hr/>	

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON LNA Capital Corp.	13-3635168
<hr/>	
2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	(a) <input checked="" type="checkbox"/> (b) <input type="checkbox"/>
<hr/>	
3) SEC USE ONLY	
<hr/>	
4) SOURCE OF FUNDS	OO
<hr/>	
5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)	<input type="checkbox"/>
<hr/>	
6) CITIZENSHIP OR PLACE OF ORGANIZATION	Delaware
<hr/>	
NUMBER OF SHARES	7) SOLE VOTING POWER 577,639
<hr/>	

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BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	8)	SHARED VOTING POWER none
<hr/>		
	9)	SOLE DISPOSITIVE POWER 577,639
<hr/>		
	10)	SHARED DISPOSITIVE POWER none
<hr/>		
11)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 577,639	
<hr/>		
12)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="checkbox"/>	
<hr/>		
13)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 3.87%	
<hr/>		
14)	TYPE OF REPORTING PERSON CO	

SCHEDULE 13D

CUSIP No. 871551107

1)	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON James Mitarotonda	
<hr/>		
2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	(a) <input checked="" type="checkbox"/> (b) <input type="checkbox"/>
<hr/>		
3)	SEC USE ONLY	
<hr/>		
4)	SOURCE OF FUNDS	OO
<hr/>		
5)	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e) <input type="checkbox"/>	
<hr/>		
6)	CITIZENSHIP OR PLACE OF ORGANIZATION United States	
<hr/>		
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7)	SOLE VOTING POWER 577,639
<hr/>		
	8)	SHARED VOTING POWER none
<hr/>		
	9)	SOLE DISPOSITIVE POWER 577,639
<hr/>		
	10)	SHARED DISPOSITIVE POWER none
<hr/>		
11)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 577,639	
<hr/>		
12)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="checkbox"/>	

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|_ |

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
3.87%

14) TYPE OF REPORTING PERSON
IN

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Parche, LLC 20-0870632

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

NUMBER OF 7) SOLE VOTING POWER
SHARES 90,323

BENEFICIALLY 8) SHARED VOTING POWER
OWNED BY none

EACH 9) SOLE DISPOSITIVE POWER
REPORTING 90,323
PERSON

WITH 10) SHARED DISPOSITIVE POWER
none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
90,323

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
|_ |

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.60%

14) TYPE OF REPORTING PERSON
OO

SCHEDULE 13D

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CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Starboard Value & Opportunity Fund, LLC 37-1484524

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)
(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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER 455,453
	8) SHARED VOTING POWER none
	9) SOLE DISPOSITIVE POWER 455,453
	10) SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
455,453

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
3.05%

14) TYPE OF REPORTING PERSON
OO

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Admiral Advisors, LLC 37-1484525

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)
(b)

3) SEC USE ONLY

4) SOURCE OF FUNDS OO

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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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7)	SOLE VOTING POWER 545,776
	8)	SHARED VOTING POWER none
	9)	SOLE DISPOSITIVE POWER 545,776
	10)	SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
545,776

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
3.65%

14) TYPE OF REPORTING PERSON
IA, OO

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Ramus Capital Group, LLC 13-3937658

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)
(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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH	7)	SOLE VOTING POWER 545,776
	8)	SHARED VOTING POWER none

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REPORTING PERSON WITH

9)	SOLE DISPOSITIVE POWER 545,776
<hr/>	
10)	SHARED DISPOSITIVE POWER none
<hr/>	
11)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 545,776
<hr/>	
12)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="checkbox"/>
<hr/>	
13)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 3.65%
<hr/>	
14)	TYPE OF REPORTING PERSON IA, OO

SCHEDULE 13D

CUSIP No. 871551107

1)	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON C4S & Co., LLC		13-3946794
<hr/>			
2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	(a) <input checked="" type="checkbox"/>	(b) <input type="checkbox"/>
<hr/>			
3)	SEC USE ONLY		
<hr/>			
4)	SOURCE OF FUNDS	OO	
<hr/>			
5)	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)	<input type="checkbox"/>	
<hr/>			
6)	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware		
<hr/>			
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7)	SOLE VOTING POWER 545,776	
	<hr/>		
	8)	SHARED VOTING POWER none	
	<hr/>		
9)	SOLE DISPOSITIVE POWER 545,776		
<hr/>			
10)	SHARED DISPOSITIVE POWER none		
<hr/>			
11)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 545,776		
<hr/>			
12)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES	<input type="checkbox"/>	
<hr/>			
13)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)		

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3.65%

14) TYPE OF REPORTING PERSON

OO

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Peter A. Cohen

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

(a)
(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

United States

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

7) SOLE VOTING POWER
none

8) SHARED VOTING POWER
545,776

9) SOLE DISPOSITIVE POWER
none

10) SHARED DISPOSITIVE POWER
545,776

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

545,776

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

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

3.65%

14) TYPE OF REPORTING PERSON

IN

SCHEDULE 13D

CUSIP No. 871551107

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1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Morgan B. Stark

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)
(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
United States

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER none
	8) SHARED VOTING POWER 545,776
	9) SOLE DISPOSITIVE POWER none
	10) SHARED DISPOSITIVE POWER 545,776

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
545,776

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
3.65%

14) TYPE OF REPORTING PERSON
IN

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Jeffrey M. Solomon

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)
(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)

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6) CITIZENSHIP OR PLACE OF ORGANIZATION	
United States	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER none
	8) SHARED VOTING POWER 545,776
	9) SOLE DISPOSITIVE POWER none
	10) SHARED DISPOSITIVE POWER 545,776
11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 545,776	
12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="checkbox"/>	
13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 3.65%	
14) TYPE OF REPORTING PERSON IN	

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON Thomas W. Strauss	
2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input checked="" type="checkbox"/> (b) <input type="checkbox"/>	
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) <input type="checkbox"/>	
6) CITIZENSHIP OR PLACE OF ORGANIZATION	
United States	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER none
	8) SHARED VOTING POWER 545,776
	9) SOLE DISPOSITIVE POWER none

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10) SHARED DISPOSITIVE POWER
545,776

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
545,776

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
3.65%

14) TYPE OF REPORTING PERSON
IN

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Millenco, L.P. 13-3532932

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)
(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

NUMBER OF 7) SOLE VOTING POWER
SHARES none

BENEFICIALLY 8) SHARED VOTING POWER
OWNED BY none

EACH 9) SOLE DISPOSITIVE POWER
REPORTING none

PERSON 10) SHARED DISPOSITIVE POWER
WITH none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
none

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.0%

14) TYPE OF REPORTING PERSON

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PN, BD

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Millennium Management, L.L.C. 13-3804139

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)
(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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7)	SOLE VOTING POWER none
	8)	SHARED VOTING POWER none
	9)	SOLE DISPOSITIVE POWER none
	10)	SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
none

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.0%

14) TYPE OF REPORTING PERSON
OO

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Israel A. Englander

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2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	(a) <input type="checkbox"/>	(b) <input checked="" type="checkbox"/>
<hr/>			
3)	SEC USE ONLY		
<hr/>			
4)	SOURCE OF FUNDS	OO	
<hr/>			
5)	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)	<input checked="" type="checkbox"/>	
<hr/>			
6)	CITIZENSHIP OR PLACE OF ORGANIZATION United States		
<hr/>			
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7)	SOLE VOTING POWER	none
	8)	SHARED VOTING POWER	none
	9)	SOLE DISPOSITIVE POWER	none
	10)	SHARED DISPOSITIVE POWER	none
<hr/>			
11)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON none		
<hr/>			
12)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="checkbox"/>		
<hr/>			
13)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 0.0%		
<hr/>			
14)	TYPE OF REPORTING PERSON IN		

SCHEDULE 13D

CUSIP No. 871551107

1)	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON RJG Capital Partners, L.P.	20-0133443
<hr/>		
2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	(a) <input checked="" type="checkbox"/> (b) <input type="checkbox"/>
<hr/>		
3)	SEC USE ONLY	
<hr/>		
4)	SOURCE OF FUNDS	WC
<hr/>		
5)	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)	<input type="checkbox"/>
<hr/>		
6)	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware	

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NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7)	SOLE VOTING POWER 1,900
	8)	SHARED VOTING POWER none
	9)	SOLE DISPOSITIVE POWER 1,900
	10)	SHARED DISPOSITIVE POWER none
11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,900		
12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="checkbox"/>		
13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 0.01%		
14) TYPE OF REPORTING PERSON PN		

SCHEDULE 13D

CUSIP No. 871551107

1)	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON RJG Capital Management, LLC	20-0027325
2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	(a) <input checked="" type="checkbox"/> (b) <input type="checkbox"/>
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)	<input type="checkbox"/>
6)	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7)	SOLE VOTING POWER 1,900
	8)	SHARED VOTING POWER none
	9)	SOLE DISPOSITIVE POWER 1,900
	10)	SHARED DISPOSITIVE POWER none

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11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
1,900

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.01%

14) TYPE OF REPORTING PERSON
OO

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Ronald Gross

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)
(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
United States

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER 1,900
	8) SHARED VOTING POWER none
	9) SOLE DISPOSITIVE POWER 1,900
	10) SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
1,900

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.01%

14) TYPE OF REPORTING PERSON
IN

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This Amendment No. 2 amends and supplements the Schedule 13D filed with the Securities and Exchange Commission on July 6, 2004, as amended by that certain Amendment No. 1 filed on April 29, 2005 (together, 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(a)-(c) 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 Offshore Fund, Ltd. (BVI), Barington Investments, L.P., Barington Companies Advisors, LLC, Barington Capital Group, L.P., LNA Capital Corp., James Mitarotonda, Parche, LLC, Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC, Ramius Capital Group, LLC, C4S & Co., LLC, Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon, Thomas W. Strauss, RJG Capital Partners, L.P., RJG Capital Management, LLC and Ronald Gross (each, a "Reporting Entity" and, collectively, the "Reporting Entities"). This Statement is also being filed by Millenco, L.P., Millennium Management, L.L.C. and Israel A. Englander.

As a result of the transaction described in Item 3 below, Millenco, L.P., Millennium Management, L.L.C. and Israel A. Englander are no longer beneficial owners of Common Stock of the Company and will no longer be a party to any further Schedule 13D filings by the Reporting Entities.

As of the date of this Amendment No. 2, the Reporting Entities are the beneficial owners of, in the aggregate, 1,125,315 shares of Common Stock, representing approximately 7.54% of the shares of Common Stock presently outstanding.

Barington Companies Equity 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 Barington Companies Equity Partners, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Barington Companies Offshore Fund, Ltd. (BVI) is a limited company organized under the laws of the British Virgin Islands 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 Barington Companies Offshore Fund, Ltd. (BVI) is c/o Bison Financial Services LTD, Bison Court Road Town, Tortola, British Virgin Islands. The officers and directors of Barington Companies Offshore Fund, Ltd. (BVI) and their principal occupations and business addresses are set forth on Schedule I and incorporated by reference in this Item 2.

Barington Investments, 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 Barington Investments, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019. The general partner of Barington Investments, L.P. is Barington Companies Advisors, LLC.

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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 formed to be 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 Mitarotonda is the Managing Member of Barington Companies Investors, LLC. The business address of Mr. Mitarotonda is c/o Barington Capital Group, L.P., 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Barington Companies Investors, LLC is a majority-owned subsidiary of Barington Capital Group, L.P. Barington Capital Group, L.P. is a New York 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 Barington Capital Group, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Barington Capital Group, L.P. is also the Managing Member of Barington Companies Advisors, LLC, the investment advisor of Barington Companies Offshore Fund, Ltd. (BVI), which has voting power with respect to the shares owned by Barington Companies Offshore Fund, Ltd. (BVI). Barington Companies Advisors, LLC is a Delaware limited liability company formed to be the investment advisor of Barington Companies Offshore Fund, Ltd. (BVI). 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.

The general partner of Barington Capital Group, L.P. is LNA Capital Corp. LNA Capital Corp. is a Delaware corporation formed to be 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 Mitarotonda is the sole stockholder and director of LNA Capital Corp. The officers of LNA and their principal occupations and business addresses are set forth on Schedule II and incorporated by reference in this Item 2.

Each of Starboard Value & Opportunity Fund, LLC and Parche, LLC is a Delaware limited liability company formed for the purpose of making equity investments and, on occasion, taking an active role in the management of portfolio companies in order to enhance shareholder value. The address of the principal business and principal office of Starboard Value & Opportunity Fund, LLC and Parche, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017.

The Managing Member of each of Starboard Value & Opportunity Fund, LLC and Parche, LLC is Admiral Advisors, LLC, a Delaware limited liability company formed to be the managing member of Starboard Value & Opportunity Fund, LLC and Parche, LLC. The address of the principal business and principal office of Admiral Advisors, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017.

The sole member of Admiral Advisors, LLC is Ramius Capital Group, LLC. Ramius Capital Group, LLC is a Delaware limited liability company that is engaged in money management and investment advisory services for third parties and proprietary accounts. The address of the principal business and principal office of Ramius Capital Group, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017. The Managing Member of Ramius Capital Group, LLC is C4S & Co., LLC, a Delaware limited liability company formed to be the managing member of Ramius Capital Group, LLC. The address of the principal business and principal office of C4S & Co., LLC is 666 Third Avenue, 26th Floor, New York, New York 10017. Each of Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon and Thomas W. Strauss is a Managing Member of C4S & Co., LLC. The business address of each of Messrs. Cohen, Stark, Solomon and Strauss is 666 Third Avenue, 26th Floor, New

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York, New York 10017.

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 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.

Item 2(e) of the Statement is hereby amended and supplemented as follows:

(e) As a result of the transaction described in Item 3 below, Millenco, L.P., Millennium Management, L.L.C. and Israel A. Englander are no longer beneficial owners of Common Stock of the Company and will no longer be parties to any further Schedule 13D filings by the Reporting Entities. However, on December 1, 2005, Millennium Management L.L.C. and Mr. Englander, together with Millennium Partners, L.P. and certain related persons and entities, entered into settlements with the Securities and Exchange Commission ("SEC") and the Attorney General of the State of New York (the "NYAG") relating to allegations that Millennium Partners, L.P. had engaged in a pattern of deceptive "market timing" of mutual fund shares in years prior to 2004 and, in the case of the settlement with the NYAG only, had failed to take adequate steps to prevent a trader from engaging in mutual fund "late trading" in violation of firm policy. The parties neither admitted nor denied the allegations or findings (except as to jurisdiction) but consented to the entry of findings. The SEC proceedings are In the Matter of Millennium Partners, L.P., et al. Securities Act Release No. 8639 (December 1, 2005), available at www.sec.gov. Contemporaneously, the NYAG issued an Assurance of Discontinuance relating to the claims and findings of that office. None of such Reporting Persons nor any other party admitted or denied any of the allegations or findings in these matters. The remedies included disgorgement by the entities of approximately \$148 million of mutual fund trading profits, civil penalties aggregating approximately \$32.15 million (with approximately \$30 million being paid by Mr. Englander), an administrative order to cease and desist from violations of the antifraud provisions of the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, and prophylactic relief.

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

(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. (BVI), who is a citizen of the United Kingdom.

Item 3. Source and Amount of Funds or Other Consideration.

The information contained in Item 3 of the Statement is hereby amended and supplemented by adding the following:

On March 16, 2006, Millenco, L.P. sold an aggregate of 115,197 shares of Common Stock to Barington Investments, L.P. at a price of \$15.43 per share. The amount of funds expended by Barington Investments, L.P. for such purchase was approximately \$1,777,489.71. The purchase of Common Stock described above was

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effected at the market price of the Company's Common Stock on the Nasdaq National Market.

In addition to the transaction described above, since the filing of the Statement, the Reporting Entities purchased in open market transactions an aggregate of 140,400 shares of Common Stock. The amount of funds expended for such purchases was approximately \$80,882.68 by Barington Companies Equity Partners, L.P., \$1,599,499.31 by Barington Companies Offshore Fund Ltd. (BVI) and \$384,544.71 on behalf of Millenco, L.P.

All such purchases effectuated by a Reporting Entity since the filing of the Statement are described in Schedule III attached hereto. All such purchases of Common Stock were funded by working capital, which may, at any given time, include margin loans made by brokerage firms in the ordinary course of business.

Item 5. Interest in Securities of the Issuer.

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

(a) As of the date of this Amendment No. 2, Barington Companies Equity Partners, L.P. beneficially owns an aggregate of 263,332 shares of Common Stock, representing approximately 1.76% of the shares of Common Stock presently outstanding based upon the 14,933,587 shares of Common Stock reported by the Company to be issued and outstanding as of December 30, 2005 in its Form 10-Q filed with the Securities and Exchange Commission on January 5, 2006 (the "Issued and Outstanding Shares"). As the general partner of Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC may be deemed to beneficially own the 263,332 shares of Common Stock owned by Barington Companies Equity Partners, L.P.

As of the date of this Amendment No. 2, Barington Companies Offshore Fund, Ltd. (BVI) beneficially owns 199,110 shares of Common Stock, constituting approximately 1.33% of the Issued and Outstanding Shares. As of the date of this Amendment No. 2, Barington Investments, L.P. beneficially owns 115,197 shares of Common Stock, constituting approximately 0.77% of the Issued and Outstanding Shares. As the investment advisor to

Barington Companies Offshore Fund, Ltd. (BVI) and the general partner of Barington Investments, L.P., Barington Companies Advisors, LLC may be deemed to beneficially own the 199,110 shares of Common Stock owned by Barington Companies Offshore Fund, Ltd. (BVI) and the 115,197 shares of Common Stock owned by Barington Investments, L.P., representing an aggregate of 314,307 shares, constituting approximately 2.10% of the Issued and Outstanding Shares. As the Managing Member of Barington Companies Advisors, LLC, Barington Capital Group, L.P. may be deemed to beneficially own the 115,197 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 199,110 shares of Common Stock owned by Barington Companies Offshore Fund, Ltd. (BVI). As the majority member of Barington Companies Investors, LLC, Barington Capital Group, L.P. may also be deemed to beneficially own the 263,332 shares of Common Stock owned by Barington Companies Equity Partners, L.P., representing an aggregate of 577,639 shares, constituting approximately 3.87% 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 263,332 shares owned by Barington Companies Equity Partners, L.P., the 115,197 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 199,110 shares owned by Barington Companies Offshore Fund, Ltd. (BVI), representing an aggregate of 577,639 shares, constituting approximately 3.87% of the Issued and Outstanding Shares. As the sole stockholder and director of LNA Capital Corp., Mr. Mitarotonda may be deemed to beneficially own the 263,332 shares owned by Barington Companies

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Equity Partners, L.P., the 115,197 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 199,110 shares owned by Barington Companies Offshore Fund, Ltd. (BVI), representing an aggregate of 577,639 shares, constituting approximately 3.87% of the Issued and Outstanding Shares. Mr. Mitarotonda has sole voting and dispositive power with respect to the 263,332 shares owned by Barington Companies Equity Partners, L.P., the 115,197 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 199,110 shares owned by Barington Companies Offshore Fund, Ltd. (BVI). Mr. Mitarotonda disclaims beneficial ownership of any such shares except to the extent of his pecuniary interest therein.

As of the date of this Amendment No. 2, each of Parche, LLC and Starboard Value & Opportunity Fund, LLC beneficially own 90,323 and 455,453 shares, respectively, of Common Stock, constituting approximately 0.60% and 3.05%, respectively, of the Issued and Outstanding Shares. As the Managing Member of each of Parche, LLC and Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC may be deemed to beneficially own the 90,323 shares and the 455,453 shares, respectively, of Common Stock owned by Parche, LLC and Starboard Value & Opportunity Fund, LLC, representing an aggregate of 545,776 shares, constituting approximately 3.65% of the Issued and Outstanding Shares. As the sole member of Admiral Advisors, LLC, Ramius Capital Group, LLC may be deemed to beneficially own the 90,323 shares and the 455,453 shares, respectively, of Common Stock owned by Parche, LLC and Starboard Value & Opportunity Fund, LLC, representing an aggregate of 545,776 shares, constituting approximately 3.65% of the Issued and Outstanding Shares. As the Managing Member of Ramius Capital Group, LLC, C4S & Co., LLC may be deemed to beneficially own the 90,323 shares and the 455,453 shares, respectively, of Common Stock owned by Parche, LLC and Starboard Value & Opportunity Fund, LLC, representing an aggregate of 545,776 shares, constituting approximately 3.65% of the Issued and Outstanding Shares. As the Managing Members of C4S & Co., LLC, each of Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon and Thomas W. Strauss may be deemed to beneficially own the 90,323 shares and the 455,453 shares, respectively, of Common Stock owned by Parche, LLC and Starboard Value &

Opportunity Fund, LLC, representing an aggregate of 545,776 shares, constituting approximately 3.65% of the Issued and Outstanding Shares. Each of Messrs. Cohen, Stark, Solomon and Strauss share voting and dispositive power with respect to the 90,323 shares and the 455,453 shares, respectively, owned by Parche, LLC and Starboard Value & Opportunity Fund, LLC, by virtue of their shared authority to vote and dispose of such shares. Messrs. Cohen, Stark, Solomon and Strauss disclaim beneficial ownership of such shares.

As of the date of this Amendment No. 2, RJG Capital Partners, L.P. beneficially owns 1,900 shares of Common Stock, constituting approximately 0.01% 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 1,900 shares owned by RJG Capital Partners, L.P., constituting approximately 0.01% of the Issued and Outstanding Shares. 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 be deemed to beneficially own the 1,900 shares owned by RJG Capital Partners, L.P., constituting approximately 0.01% of the Issued and Outstanding Shares. Mr. Gross has sole voting and dispositive power with respect to the 1,900 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

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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), with the exception of Messrs. Cohen, Stark, Solomon and Strauss, who have shared authority to vote and dispose of the shares reported as beneficially owned by them. Messrs. Cohen, Stark, Solomon and Strauss disclaim beneficial ownership of such shares. With the exception of Messrs. Cohen, Stark, Solomon and Strauss, each of the other Reporting Entities may be deemed to have sole voting and dispositive power with respect to the shares 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 6. Contracts, Arrangements, Understanding or Relationships With Respect to Securities of the Issuer.

Item 6 of the Statement is hereby amended and supplemented as follows:

Barington Companies Advisors, LLC is compensated for its services as the general partner of Barington Investments, L.P. by an affiliate of Millennium Partners, L.P., the limited partner, pursuant to a separate agreement.

Item 7. Material to be Filed as Exhibits.

99.3 Agreement of Joint Filing among Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC, Barington Companies Offshore Fund, Ltd., Barington Investments, L.P., Barington Companies Advisors, LLC, Barington Capital Group, L.P., LNA Capital Corp., James Mitarotonda, Parche, LLC, Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC, Ramius Capital Group, LLC, C4S & Co., LLC, Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon, Thomas W. Strauss, Millenco, L.P., Millennium Management, L.L.C., Israel A. Englander, RJG Capital Partners, L.P., RJG Capital Management, LLC and Ronald Gross dated March 17, 2006. (The Agreement of Joint Filing that was previously filed has been superseded and replaced by the attached Agreement of Joint Filing, which is in full force and effect.)

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: March 17, 2006

BARINGTON COMPANIES EQUITY PARTNERS, L.P.
By: Barington Companies Investors, LLC,

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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

/s/ James A. Mitarotonda

James A. Mitarotonda

BARINGTON COMPANIES OFFSHORE FUND, LTD. (BVI)

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: President

BARINGTON INVESTMENTS, L.P.

By: Barington Companies Advisors, LLC, its general partner

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: Authorized Signatory

BARINGTON COMPANIES ADVISORS, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: Authorized Signatory

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

PARCHE, LLC

By: Admiral Advisors, LLC, its managing member

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STARBOARD VALUE & OPPORTUNITY FUND, LLC
By: Admiral Advisors, LLC, its managing member

ADMIRAL ADVISORS, LLC
By: Ramius Capital Group, LLC its sole member

RAMIUS CAPITAL GROUP, LLC
By: C4S & Co., LLC, its Managing Member

C4S & CO., LLC

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon
Title: Authorized Signatory

/s/ Jeffrey M. Solomon

Jeffrey M. Solomon, individually and as
attorney-in-fact for Peter A. Cohen, Morgan B.
Stark, and Thomas W. Strauss

MILLENCO, L.P.
By: Millennium Management, L.L.C., its general
partner

By: /s/ Terry Feeney

Name: Terry Feeney
Title: Chief Operating Officer

MILLENNIUM MANAGEMENT, L.L.C.

By: /s/ Terry Feeney

Name: Terry Feeney
Title: Chief Operating Officer

/s/ Israel A. Englander

Israel A. Englander

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

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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. (BVI)

Name and Position -----	Principal Occupation -----	Principal Business Address -----
James A. Mitarotonda Director and President	Chairman of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019
Sebastian E. Cassetta Director	Executive Vice President and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019
Graham Cook Director	Director/Manager, Corporate Services of Byson Financial Services, Ltd.	Bison Court P.O. Box 3460 Road Town, Tortola British Virgin Islands
Forum Fund Services, Ltd. Secretary	Fund Administration	Washington Mall 1, 3rd Flr. Church Street22 Hamilton HM11, Bermuda
Melvyn Brunt Treasurer	Chief Financial Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019

SCHEDULE II

Officers of LNA Capital Corp.

Name and Position -----	Principal Occupation -----	Principal Business Address -----
James A. Mitarotonda President and CEO	Chairman of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019
Sebastian E. Cassetta Secretary	Executive Vice President and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019
Melvyn Brunt	Chief Financial Officer of	888 Seventh Avenue

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Treasurer	Barington Capital Group, L.P.	17th Floor New York, NY 10019
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SCHEDULE III

This schedule sets forth information with respect to each purchase of Common Stock which was effectuated by a Reporting Entity since the filing of the Statement. All transactions were effectuated in the open market through a broker except to the extent set forth in Item 3 above.

Shares purchased by Barington Companies Equity Partners, L.P.

Date	Number of Shares	Price Per Share	Cost (*)
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4/29/2005	20	\$11.800	\$236.00
10/11/2005	3,640	\$13.165	\$47,920.60
10/12/2005	2,480	\$13.196	\$32,726.08

Shares purchased by Barington Companies Offshore Fund, Ltd. (BVI)

Date	Number of Shares	Price Per Share	Cost (*)
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4/29/2005	20	\$11.800	\$236.00
10/11/2005	2,730	\$13.165	\$35,940.45
10/12/2005	1,860	\$13.196	\$24,544.56
3/14/2006	3,300	\$14.751	\$48,678.30
3/15/2006	100,000	\$14.901	\$1,490,100.00

Shares purchased (sold) on behalf of Millenco, L.P.

Date	Number of Shares	Price Per Share	Cost (*)
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4/29/2005	60	\$11.800	\$708.00
10/11/2005	2,730	\$13.165	\$35,940.45
10/12/2005	1,860	\$13.196	\$24,544.56
3/15/2006	21,700	\$14.901	\$323,351.70
3/16/2006	(115,197)	\$15.430	\$(1,777,489.71)

Shares purchased by Barington Investments, L.P.

Date	Number of Shares	Price Per Share	Cost (*)
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3/16/2006	115,197	\$15.430	\$1,777,489.71

 (*) Excludes commissions and other execution-related costs.