BAIRNCO CORP /DE/
Form SC TO-T/A
February 23, 2007

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

SCHEDULE TO
(RULE 14d-100)
TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR 13(e)(1) OF
THE SECURITIES EXCHANGE ACT OF 1934
(AMENDMENT NO. 14)

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BAIRNCO CORPORATION
(Name of Subject Company)

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BZ ACQUISITION CORP.
STEEL PARTNERS II, L.P.
(Names of Filing Persons--Offeror)

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COMMON STOCK, PAR VALUE $0.01 PER SHARE
(Title of Class of Securities)

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057097107
(CUSIP Number of Class of Securities)

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WARREN G. LICHTENSTEIN
STEEL PARTNERS II, L.P.
590 Madison Avenue, 32nd Floor
New York, NY 10022
(212) 520-2300

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(Name, Address and Telephone Number of Person Authorized to Receive Notices
and Communications on Behalf of Filing Persons)

Copies to:
STEVEN WOLOSKY, ESQ.
OLSHAN GRUNDMAN FROME ROSENZWEIG & WOLOSKY LLP
Park Avenue Tower
65 East 55th Street
New York, New York 10022
(212) 451-2300

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| TRANSACTION VALUATION* | AMOUNT OF FILING FEE** |
|---|---|
| $83,481,003.00 | $101.50 |