

SYMS CORP  
Form S-8 POS  
February 01, 2008

As filed with the Securities and Exchange Commission on January 31, 2008

Registration No. 333-44254

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

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**POST-EFFECTIVE AMENDMENT NO. 2  
TO  
FORM S-8  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

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**SYMS CORP**  
(Exact Name of Registrant as Specified in Its Charter)

**New Jersey**  
(State or other jurisdiction of  
incorporation or organization)

**22-2465228**  
(I.R.S. Employer  
Identification No.)

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**Syms Way**  
**Secaucus, New Jersey 07094**  
(Address of Principal Executive Offices) (Zip Code)

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**Amended and Restated Incentive Stock Option and Appreciation Plan**  
(Full Title of the Plan)

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**Marcy Syms**  
**Chief Executive Officer and President**  
**Syms Corp**  
**Syms Way**  
**Secaucus, New Jersey 07094**  
(Name and Address of Agent for Service)

**(201) 902-9600**  
(Telephone Number, Including Area Code, of Agent for Service)

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**EXPLANATORY NOTE**

This Post-Effective Amendment No. 2 relates to the Registration Statement on Form S-8 (File No. 333-44254) of Syms Corp (the "Company"), a New Jersey corporation, initially filed on August 22, 2000 (as amended by Post-Effective Amendment No. 1 filed on October 20, 2003) pertaining to 500,000 shares of the Company's common stock under the Company's Amended and Restated Stock Option and Appreciation Plan. This Post-Effective Amendment No. 2 is being filed in order to deregister all securities remaining unsold under that Registration Statement, in connection with the Company's filing of a Form 25 and Form 15 under the Securities Exchange Act of 1934, as amended.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 2 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Secaucus, State of New Jersey, on January 31, 2008.

SYMS CORP

By: /s/ Marcy Syms  
Name: Marcy Syms  
Title: Chief Executive Officer and  
President