

BARINGTON COMPANIES EQUITY PARTNERS L P
Form SC 13D/A
October 29, 2007

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

SCHEDULE 13D
(Rule 13d-101)
(Amendment No. 1)

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)

October 24, 2007
(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)

(Page 1 of 29 Pages)

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) o

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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**
Delaware

7) **SOLE VOTING POWER**

NUMBER OF SHARES 266,376

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) **SHARED VOTING POWER**
none

9) **SOLE DISPOSITIVE POWER**
266,376

10) **SHARED DISPOSITIVE POWER**
none

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
266,376

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

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
1.81%

14) **TYPE OF REPORTING PERSON**
PN

-

SCHEDULE 13D

CUSIP No. 871551107

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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)

(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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7) **SOLE VOTING POWER**

NUMBER OF SHARES 266,376

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) **SHARED VOTING POWER**
none

9) **SOLE DISPOSITIVE POWER**
266,376

10) **SHARED DISPOSITIVE POWER**
none

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

266,376

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

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

1.81%

14) **TYPE OF REPORTING PERSON**

OO

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CUSIP No. 871551107

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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) o

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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7) **SOLE VOTING POWER**

NUMBER OF SHARES 136,117

BENEFICIALLY OWNED BY EACH

REPORTING PERSON

WITH

8) **SHARED VOTING POWER**

none

9) **SOLE DISPOSITIVE POWER**

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** o

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

0.93%

14) **TYPE OF REPORTING PERSON**

PN

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CUSIP No. 871551107

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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) o

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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7) **SOLE VOTING POWER**

NUMBER OF SHARES 136,117

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) **SHARED VOTING POWER**

none

9) **SOLE DISPOSITIVE POWER**

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** o

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

0.93%

14) **TYPE OF REPORTING PERSON**

OO

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CUSIP No. 871551107

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1) **NAME OF REPORTING PERSON**

Benchmark Opportunitas Fund plc

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**

Ireland

7) **SOLE VOTING POWER**

NUMBER OF SHARES 46,863

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) **SHARED VOTING POWER**
none

9) **SOLE DISPOSITIVE POWER**
46,863

10) **SHARED DISPOSITIVE POWER**
none

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

46,863

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

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

0.32%

14) **TYPE OF REPORTING PERSON**

CO

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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)

(b)

3) SEC USE ONLY

4) SOURCE OF FUNDS

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 46,863

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) SHARED VOTING POWER
none

9) SOLE DISPOSITIVE POWER
46,863

10) SHARED DISPOSITIVE POWER
none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

46,863

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

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

0.32%

14) TYPE OF REPORTING PERSON

IA,

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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) o

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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

British Virgin Islands

7) **SOLE VOTING POWER**

NUMBER OF SHARES 451,590

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) **SHARED VOTING POWER**

none

9) **SOLE DISPOSITIVE POWER**

451,590

10) **SHARED DISPOSITIVE POWER**

none

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

451,590

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

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

3.08%

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**

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 451,590

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) **SHARED VOTING POWER**

none

9) **SOLE DISPOSITIVE POWER**

451,590

10) **SHARED DISPOSITIVE POWER**

none

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

451,590

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

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

3.08%

14) **TYPE OF REPORTING PERSON**

IA,

SCHEDULE 13D

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) o

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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

New York

7) **SOLE VOTING POWER**

NUMBER OF SHARES 900,946

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) **SHARED VOTING POWER**
none

9) **SOLE DISPOSITIVE POWER**
900,946

10) **SHARED DISPOSITIVE POWER**
none

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

900,946

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

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

6.14%

14) **TYPE OF REPORTING PERSON**

PN

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CUSIP No. 871551107

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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) o

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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7) **SOLE VOTING POWER**

NUMBER OF SHARES 900,946

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) **SHARED VOTING POWER**
none

9) **SOLE DISPOSITIVE POWER**
900,946

10) **SHARED DISPOSITIVE POWER**
none

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

900,946

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

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

6.14%

14) **TYPE OF REPORTING PERSON**

CO

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CUSIP No. 871551107

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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) o

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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

United States

7) **SOLE VOTING POWER**

NUMBER OF SHARES 900,946

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) **SHARED VOTING POWER**
none

9) **SOLE DISPOSITIVE POWER**
900,946

10) **SHARED DISPOSITIVE POWER**
none

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

900,946

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

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

6.14%

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) o

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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7) **SOLE VOTING POWER**

NUMBER OF SHARES 17,200

BENEFICIALLY OWNED BY EACH

REPORTING PERSON

WITH

8) **SHARED VOTING POWER**

none

9) **SOLE DISPOSITIVE POWER**

17,200

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** o

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

0.12%

14) **TYPE OF REPORTING PERSON**

PN

SCHEDULE 13D

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) o

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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

7) **SOLE VOTING POWER**

NUMBER OF SHARES 17,200

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) **SHARED VOTING POWER**
none

9) **SOLE DISPOSITIVE POWER**
17,200

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** o

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

0.12%

14) **TYPE OF REPORTING PERSON**

OO

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SCHEDULE 13D

CUSIP No. 871551107

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1) **NAME OF REPORTING PERSON**

Ronald J. Gross

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

(b)

3) **SEC USE ONLY**

4) **SOURCE OF FUNDS**

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 17,200

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) **SHARED VOTING POWER**
none

9) **SOLE DISPOSITIVE POWER**
17,200

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**

IN

This Amendment No. 1 amends and supplements the Schedule 13D filed with the Securities and Exchange Commission (the "SEC") on May 21, 2007 (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 Investments, L.P., Barington Companies Advisors, LLC, Benchmark Opportunitas Fund plc, 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").

As of October 26, 2007, the Reporting Entities are the beneficial owners of, in the aggregate, 918,146 shares of Common Stock, representing approximately 6.25% 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.

Benchmark Opportunitas Fund plc is a public limited company incorporated under the laws of Ireland as an investment company. The principal business of Benchmark Opportunitas Fund plc is acquiring, holding and disposing of investments in various companies. The address of the principal business and principal office of Benchmark Opportunitas Fund plc is Styne House, 2nd Floor, Upper Hatch Street, Dublin 2, Ireland. The directors of Benchmark Opportunitas Fund plc and their principal occupations and business addresses are set forth on Schedule I and incorporated by reference in this Item 2.

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 II 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 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.

The investment advisor of Benchmark Opportunitas Fund plc is Barington Offshore Advisors, LLC. Barington Offshore Advisors, LLC is a Delaware limited liability company. The principal business of Barington Offshore Advisors, LLC is serving as the investment advisor of Benchmark Opportunitas Fund plc. 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 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 III 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.

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.

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

(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, Jonathan Clipper, a director of Barington Companies Offshore Fund, Ltd., who is a citizen of Bermuda and the United Kingdom, Jim Cleary, a director of Benchmark Opportunitas Fund plc, who is a citizen of Ireland, Andreas Jeschko, a director of Benchmark Opportunitas Fund plc, who is a citizen of Austria, Karen Kisling, a director of Benchmark Opportunitas Fund plc, who is a citizen of Austria, and Carl O'Sullivan, a director of Benchmark Opportunitas Fund plc, who is a citizen of Ireland.

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

The information contained in Item 3 of the Statement is hereby amended and supplemented as follows:

The reporting entities purchased an aggregate of 196,902 shares of Common Stock. The amount of funds expended for such purchases was approximately \$85,786.16 by Barington Companies Equity Partners, L.P., \$360,423.13 by Barington Investments, L.P., \$125,870.63 by Benchmark Opportunitas Fund plc, \$2,351,632.37 by Barington Companies Offshore Fund, Ltd. and \$225,523.46 by RJG Capital Partners, L.P.

Item 4. Purpose of Transaction.

Item 4 of the Statement is hereby amended and supplemented as follows:

Each of the Reporting Entities acquired beneficial ownership of the shares of Common Stock to which this Statement relates in order to increase its equity position in the Company, the Common Stock of which, in the opinion of the Reporting Entities, remains undervalued.

The Reporting Entities support the real estate sales that have been announced by the Company to date as part of the Company's efforts to improve shareholder value. The Reporting Entities recommend that the Company continue these efforts to monetize the Company's real estate assets.

The Reporting Entities also support the past efforts of the Company to return cash to its shareholders through share repurchases and the payment of special dividends. The Reporting Entities note that the Company has significant availability to repurchase its shares under its current share repurchase program and recommend that the Company increase its efforts in this regard.

Finally, the Reporting Entities recommend that the Company consider additional measures to improve shareholder value, including the exploration of strategic alternatives for the Company's operating business at an appropriate time.

Item 5. Interest in Securities of the Issuer.

Item 5(a) - (c) of the Statement are hereby amended and restated as follows:

(a) As of October 26, 2007, Barington Companies Equity Partners, L.P. beneficially owns an aggregate of 266,376 shares of Common Stock, representing approximately 1.81% of the shares of Common Stock presently outstanding based upon the 14,681,179 shares of Common Stock reported by the Company to be issued and outstanding as of September 25, 2007 in its Form 10-Q filed with the SEC on October 5, 2007 (the "Issued and Outstanding Shares").

As of October 26, 2007, Barington Investments, L.P. beneficially owns 136,117 shares of Common Stock, constituting approximately 0.93% of the Issued and Outstanding Shares. As of October 26, 2007, Benchmark Opportunitas Fund plc beneficially owns 46,863 shares of Common Stock, constituting approximately 0.32% of the Issued and Outstanding Shares. As of October 26, 2007, Barington Companies Offshore Fund, Ltd. beneficially owns 451,590 shares of Common Stock, constituting approximately 3.08% of 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 266,376 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., representing approximately 1.81% of the Issued and Outstanding Shares. As the general partner of Barington Investments, L.P., Barington Companies Advisors, LLC may be deemed to beneficially own the 136,117 shares of Common Stock beneficially owned by Barington Investments, L.P., representing approximately 0.93% of the Issued and Outstanding Shares. As the investment advisor to Benchmark Opportunitas Fund plc, Barington Offshore Advisors, LLC may be deemed to beneficially own the 46,863 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc, representing approximately 0.32% of the Issued and Outstanding Shares. As the investment advisor to Barington Companies Offshore Fund, Ltd., Barington Offshore Advisors II, LLC may be deemed to beneficially own the 451,590 shares of Common Stock

beneficially owned by Barington Companies Offshore Fund, Ltd. representing approximately 3.08% of the Issued and Outstanding Shares. As the majority member of Barington Companies Advisors, LLC, Barington Companies Investors, LLC, Barington Offshore Advisors, LLC and Barington Offshore Advisors II, LLC, Barington Capital Group, L.P. may be deemed to beneficially own the 266,376 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 46,863 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc and the 451,590 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., representing an aggregate of 900,946 shares, constituting approximately 6.14% 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 266,376 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 46,863 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc and the 451,590 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., representing an aggregate of 900,946 shares of Common Stock, constituting approximately 6.14% of the Issued and Outstanding Shares. As the sole stockholder and director of LNA Capital Corp., James A. Mitarotonda may be deemed to beneficially own the 266,376 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 46,863 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc and the 451,590 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., representing an aggregate of 900,946 shares of Common Stock, constituting approximately 6.14% of the Issued and Outstanding Shares. Mr. Mitarotonda has sole voting and dispositive power with respect to the 266,376 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 46,863 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc and the 451,590 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd. Mr. Mitarotonda disclaims beneficial ownership of any such shares except to the extent of his pecuniary interest therein.

As of October 26, 2007, RJG Capital Partners, L.P. beneficially owns 17,200 shares of Common Stock, constituting 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., constituting approximately 0.12% 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 17,200 shares owned by RJG Capital Partners, L.P., constituting approximately 0.12% of the Issued and Outstanding Shares. Mr. Gross has sole voting and dispositive power with respect to 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 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.

(c) Information concerning all transactions in shares of Common Stock effected by the Reporting Persons since the filing of the Statement are described in Schedule IV attached hereto and incorporated herein by reference.

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: October 29, 2007

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 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

BENCHMARK OPPORTUNITAS FUND PLC

By: Barington Offshore 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: President

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 of Benchmark Opportunitas Fund plc

<u>Name and Position</u>	<u>Principal Occupation</u>	<u>Principal Business Address</u>
Jim Cleary Director	Principal of Cleary Consulting	Oriel, 25 Revington Park, North Circular Road, Limerick, Ireland
Andreas Jeschko Director	Chief Executive Officer of Benchmark Advisory Limited and Benchmark Capital Management GmbH	23 Regent House, Bisazza Street, SLM15, Sliema, Malta
Karin Kisling Director	Chief Investment Officer of Benchmark Advisory Limited	23 Regent House, Bisazza Street, SLM15, Sliema, Malta
Carl O'Sullivan Director	Partner, Arthur Cox	Earlsfort Centre Earlsfort Terrace Dublin 2 Ireland

SCHEDULE II

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 Group, L.P.	Chairman and Chief Executive Officer of Barington Capital	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 Byson Financial Services, Ltd. Road Town, Tortola British Virgin Islands	Bison Court P.O. Box 3460
Citigroup Fund Services, Ltd. Secretary	Fund Administration 22 Church Street Hamilton HM11, Bermuda	Washington Mall 1, 3 rd Flr.
Seth I. Berman Treasurer	Chief Financial Officer of Barington Capital Group, L.P. New York, NY 10019	888 Seventh Avenue 17 th Floor

SCHEDULE III

Officers of LNA Capital Corp.

<u>Name and Position</u>	<u>Principal Occupation</u>	<u>Principal Business Address</u>
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

SCHEDULE IV

This schedule sets forth information with respect to each purchase and sale 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.

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

Date	Number of Shares	Price Per Share	Cost(*)
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10/15/2007	1,084	\$14.000	\$15,176.00
10/16/2007	2,044	\$13.946	\$28,505.62
10/19/2007	189	\$12.790	\$2,417.31
10/25/2007	2,158	\$12.869	\$27,771.30
10/26/2007	923	\$12.910	\$11,915.93

Shares purchased by Barington Investments, L.P.

Date	Number of Shares	Price Per Share	Cost(*)
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7/10/2007	2,242	\$17.605	\$39,470.41
7/11/2007	788	\$17.871	\$14,082.35
7/16/2007	1,795	\$17.847	\$32,035.37
7/17/2007	29	\$17.890	\$518.81
7/18/2007	680	\$17.980	\$12,226.40
7/20/2007	2,682	\$17.833	\$47,828.11
7/23/2007	697	\$17.927	\$12,495.12
7/24/2007	6,180	\$16.606	\$102,625.08
7/30/2007	697	\$13.995	\$9,754.52
7/31/2007	1,452	\$14.761	\$21,432.97
8/2/2007	593	\$14.031	\$8,320.38
10/15/2007	212	\$14.000	\$2,968.00
10/16/2007	982	\$13.946	\$13,694.97
10/19/2007	80	\$12.790	\$1,023.20
10/24/2007	891	\$12.582	\$11,210.56
10/25/2007	1,934	\$12.869	\$24,888.65
10/26/2007	453	\$12.910	\$5,848.23