

BARINGTON/HILCO ACQUISITION CORP.
Form SC 13G/A
March 10, 2017

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

SCHEDULE 13G/A

Under the Securities Exchange Act of 1934

(Amendment No. 2)*

Barington/Hilco Acquisition Corp.

(Name of Issuer)

Common Stock, \$0.0001 par value per share

(Title of Class of Securities)

06759V200

(CUSIP Number)

February 28, 2017

(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 (Act) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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No.

1	Names of Reporting Persons Polar Asset Management Partners Inc.									
2	Check the appropriate box if a member of a Group (see instructions) (a) <input type="checkbox"/> (b) <input type="checkbox"/>									
3	Sec Use Only									
4	Citizenship or Place of Organization Canada									
	<table border="1"> <tr> <td rowspan="4" style="text-align: center;">Number of Shares Beneficially Owned by Each Reporting Person With:</td> <td>5</td> <td>Sole Voting Power 100,000</td> </tr> <tr> <td>6</td> <td>Shared Voting Power 0</td> </tr> <tr> <td>7</td> <td>Sole Dispositive Power 100,000</td> </tr> <tr> <td>8</td> <td>Shared Dispositive Power 0</td> </tr> </table>	Number of Shares Beneficially Owned by Each Reporting Person With:	5	Sole Voting Power 100,000	6	Shared Voting Power 0	7	Sole Dispositive Power 100,000	8	Shared Dispositive Power 0
Number of Shares Beneficially Owned by Each Reporting Person With:	5		Sole Voting Power 100,000							
	6		Shared Voting Power 0							
	7		Sole Dispositive Power 100,000							
	8	Shared Dispositive Power 0								
9	Aggregate Amount Beneficially Owned by Each Reporting Person 100,000									
10	Check box if the aggregate amount in row (9) excludes certain shares (See Instructions) <input type="checkbox"/>									
11	Percent of class represented by amount in row (9) 2.11%									
12	Type of Reporting Person (See Instructions) IA									

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Item 1.

(a) Name of Issuer:

The name of the issuer is Barington/Hilco Acquisition Corp. (the Company).

(b) Address of Issuer's Principal Executive Offices:

The Company's principal executive offices are located at 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Item 2.

(a) Name of Person Filing:

This statement is filed by Polar Asset Management Partners Inc., a company incorporated under the laws of Ontario, Canada, which serves as the investment manager to Polar Multi Strategy Master Fund, a Cayman Islands exempted company ("PMSMF"), with respect to the Shares (as defined below) directly held by PMSMF.

The filing of this statement should not be construed as an admission that the Reporting Person is, for the purposes of Section 13 of the Act, the beneficial owner of the Shares reported herein.

(b) Address of Principal Business Office or, if None, Residence:

The address of the business office the Reporting Person is 401 Bay Street, Suite 1900, PO Box 19, Toronto, Ontario M5H 2Y4, Canada.

(c) Citizenship:

The citizenship of each of the Reporting Persons is Canada.

(d) Title and Class of Securities:

Common Stock, \$0.0001 par value per share (Shares).

(e) CUSIP No.:

06759V200

Item 3. If this statement is filed pursuant to §§ 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a) Broker or dealer registered under Section 15 of the Act;
- (b) Bank as defined in Section 3(a)(6) of the Act;
- (c) Insurance company as defined in Section 3(a)(19) of the Act;

(d) Investment company registered under Section 8 of the Investment Company Act of 1940;
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- (e) An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f) An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g) A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940;
- (j) A non-U.S. institution in accordance with Rule 240.13d-1(b)(1)(ii)(J);
- (k) Group, in accordance with Rule 240.13d-1(b)(1)(ii)(K).

If filing as a non-U.S. institution in accordance with Rule 240.13d-1(b)(1)(ii)(J), please specify the type of institution: The Reporting Person is an investment fund manager registered with the Ontario Securities Commission and a broker-dealer registered with the Investment Industry Regulatory Organization of Canada.

Item 4. Ownership

The percentages used herein are calculated based upon 5,661,336 Shares reported to be outstanding as of November 14, 2016 as reported in the Company's Quarterly Report on Form 10-Q for the quarterly period ended September 30, 2016 filed with the Securities Exchange Commission on November 14, 2016 less 911,200 Shares presented for redemption as reported in the Company's Current Report on Form 8K filed with the Securities and Exchange Commission on February 10, 2017.

The information required by Items 4(a) - (c) is set forth in Rows 5 - 11 of the cover page for the Reporting Person and is incorporated herein by reference.

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following .

Item 6. Ownership of more than Five Percent on Behalf of Another Person.

Not applicable.

Item 7. Identification and classification of the subsidiary which acquired the security being reported on by the parent holding company or control person.

Not applicable

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Item 8. Identification and classification of members of the group.

Not applicable

Item 9. Notice of Dissolution of Group.

Not applicable

Item 10. Certifications.

By signing below the Reporting Person certifies that, to the best of its knowledge and belief, (i) the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect and (ii) the foreign regulatory schemes applicable to investment fund managers and broker-dealers are substantially comparable to the regulatory schemes applicable to the functionally equivalent U.S. institutions. The Reporting Person also undertakes to furnish to the Commission staff, upon request, information that would otherwise be disclosed in a Schedule 13D.

SIGNATURE

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

Dated: March 10, 2017

POLAR ASSET MANAGEMENT PARTNERS INC.

/s/ Jennifer Schwartz

Name: Jennifer Schwartz

Title: VP, Legal and Compliance