

BARINGTON COMPANIES EQUITY PARTNERS L P
Form SC 13D/A
January 07, 2009

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

SCHEDULE 13D

(Rule 13d-101)

(Amendment No. 23)

**INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULE 13d-1(a) AND
AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(a)**

A. Schulman, Inc.

(Name of Issuer)

Common Stock, par value \$1.00 per share

(Title of Class of Securities)

808194104

(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)

January 2, 2009

(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 22 Pages)

SCHEDULE 13D

CUSIP No. 808194104

Page 2 of 22 Pages

1) **NAME OF REPORTING PERSON**

Barington Companies Equity Partners, L.P.

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

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

653,177

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON WITH 653,177

10)

SHARED DISPOSITIVE POWER

None

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

653,177

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

[]

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

2.50%

14) **TYPE OF REPORTING PERSON**

PN

SCHEDULE 13D

CUSIP No. 808194104

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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) [X]

(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

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

653,177

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON

653,177

WITH

10)

SHARED DISPOSITIVE POWER

None

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

653,177

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

[]

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

2.50%

14) **TYPE OF REPORTING PERSON**

OO

SCHEDULE 13D

CUSIP No. 808194104

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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) []

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

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

484,713

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING PERSON WITH 9) **SOLE DISPOSITIVE POWER** 484,713

10) **SHARED DISPOSITIVE POWER** None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
484,713

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

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
1.85%

14) **TYPE OF REPORTING PERSON**
PN

SCHEDULE 13D

CUSIP No. 808194104

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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) []

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

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

484,713

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON

484,713

WITH

10)

SHARED DISPOSITIVE POWER

None

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

484,713

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

[]

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

1.85%

14) **TYPE OF REPORTING PERSON**

OO

SCHEDULE 13D

CUSIP No. 808194104

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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) []

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

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

426,443

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING 9)

SOLE DISPOSITIVE POWER

PERSON 426,443
WITH

10)

SHARED DISPOSITIVE POWER

None

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

426,443

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

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

1.63%

14) **TYPE OF REPORTING PERSON**

CO

SCHEDULE 13D

CUSIP No. 808194104

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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**

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

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

426,443

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING 9)

SOLE DISPOSITIVE POWER

PERSON 426,443
WITH

10)

SHARED DISPOSITIVE POWER

None

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

426,443

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

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

1.63%

14) **TYPE OF REPORTING PERSON**

IA, OO

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CUSIP No. 808194104

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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)

(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**

New York

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

1,564,333

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON

1,564,333

WITH

10)

SHARED DISPOSITIVE POWER

None

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

1,564,333

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

[]

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

5.99%

14) **TYPE OF REPORTING PERSON**

PN

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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) []

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

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

1,564,333

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING

9)

SOLE DISPOSITIVE POWER

PERSON

1,564,333

WITH

10)

SHARED DISPOSITIVE POWER

None

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

1,564,333

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

[]

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

5.99%

14) **TYPE OF REPORTING PERSON**

CO

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1) **NAME OF REPORTING PERSON**

James A. Mitarotonda

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

7)

SOLE VOTING POWER

**NUMBER OF
SHARES**

1,571,333 (See Item 5)

BENEFICIALLY

8)

SHARED VOTING POWER

**OWNED BY
EACH**

None

REPORTING 9)

SOLE DISPOSITIVE POWER

PERSON 1,564,333 (See Item 5)
WITH

10)

SHARED DISPOSITIVE POWER

None

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

1,571,333 (See Item 5)

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

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

6.01% (See Item 5)

14) **TYPE OF REPORTING PERSON**

IN

This Amendment No. 23 amends and supplements the Schedule 13D filed with the Securities and Exchange Commission (the SEC) on June 6, 2005, as amended by that certain Amendment No. 1 filed with the SEC on July 1, 2005, that certain Amendment No. 2 filed with the SEC on August 3, 2005, that certain Amendment No. 3 filed with the SEC on August 25, 2005, that certain Amendment No. 4 filed with the SEC on September 8, 2005, that certain Amendment No. 5 filed with the SEC on September 13, 2005, that certain Amendment No. 6 filed with the SEC on September 28, 2005, that certain Amendment No. 7 filed with the SEC on October 11, 2005, that certain Amendment No. 8 filed with the SEC on October 25, 2006, that certain Amendment No. 9 filed with the SEC on May 30, 2006, that certain Amendment No. 10 filed with the SEC on June 1, 2006, that certain Amendment No. 11 filed with the SEC on September 28, 2006, that certain Amendment No. 12 filed with the SEC on October 10, 2006, that certain Amendment No. 13 filed with the SEC on October 12, 2006, that certain Amendment No. 14 filed with the SEC on October 26, 2006, that certain Amendment No. 15 filed with the SEC on November 7, 2006, that certain Amendment No. 16 filed with the SEC on April 4, 2007, that certain Amendment No. 17 filed with the SEC on August 13, 2007, that certain Amendment No. 18 filed with the SEC on October 9, 2007, that certain Amendment No. 19 filed with the SEC on October 29, 2007, that certain Amendment No. 20 filed with the SEC on November 19, 2007, that certain Amendment No. 21 filed with the SEC on May 29, 2008 and that certain Amendment No. 22 filed with the SEC on September 15, 2008 (collectively, the Statement), by and on behalf of Barington Companies Equity Partners, L.P. and others with respect to the common stock, par value \$1.00 per share (the Common Stock), of A. Schulman, Inc., a Delaware corporation (the Company). The principal executive offices of the Company are located at 3550 West Market Street, Akron, Ohio 44333.

Item 2. Identity and Background.

Item 2 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, Barington Companies Offshore Fund, Ltd., Barington Offshore Advisors II, LLC, Barington Capital Group, L.P., LNA Capital Corp. and James A. Mitarotonda (each, a Reporting Entity and, collectively, the Reporting Entities).

As of January 5, 2009, the Reporting Entities are the beneficial owners of, in the aggregate, 1,571,333 shares of Common Stock, representing approximately 6.01% 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.

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 I 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 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 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 I 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.

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.

(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 and Sasha Castle, the Assistant Secretary of Barington Companies Offshore Fund, Ltd., who is a citizen of Bermuda.

Item 3.

Source and Amount of Funds or Other Consideration.

Item 3 of the Statement is hereby amended and supplemented as follows:

On November 7, 2008, Barington Companies Equity Partners, L.P. purchased 83,000 shares of Common Stock at \$17.18 per share from Barington Companies Offshore Fund, Ltd. in a private transaction. The amount expended for such purchase by Barington Companies Equity Partners, L.P. was approximately \$1,425,940.00. Such purchase was funded by working capital, which may, at any given time, include margin loans made by brokerage firms in the ordinary course of business. All transactions in shares of Common Stock effected by the Reporting Entities during the past 60 days are set forth in Schedule II attached hereto and incorporated herein by reference.

Item 4.

Purpose of Transaction.

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

On January 2, 2009 and January 5, 2009, Barington Companies Equity Partners, L.P. made distributions of 68,495 and 41,738 shares of Common Stock, respectively, to redeeming investors as payment of such investors' redemption proceeds, and on January 2, 2009, Barington Companies Offshore Fund, Ltd. made distributions of 692,888 shares of Common Stock to redeeming investors as payment of such investors' redemption proceeds.

Item 5.

Interest in Securities of the Issuer.

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

(a)

As of January 5, 2009, Barington Companies Equity Partners, L.P. beneficially owns an aggregate of 653,177 shares of Common Stock, representing approximately 2.50% of the shares of Common Stock presently outstanding based upon the 26,132,897 shares of Common Stock reported by the Company to be issued and outstanding as of October 20, 2008 in its Schedule 14A filed with the Securities and Exchange Commission on November 24, 2008 (the Issued and Outstanding Shares).

As of January 5, 2009, Barington Investments, L.P. beneficially owns 484,713 shares of Common Stock, representing approximately 1.85% of the Issued and Outstanding Shares. As of January 5, 2009, Barington Companies Offshore Fund, Ltd. beneficially owns 426,443 shares of Common Stock, representing approximately 1.63% 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 653,177 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., representing approximately 2.50% 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 484,713 shares of Common Stock beneficially owned by Barington Investments, L.P., representing approximately 1.85% 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 426,443 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., representing approximately 1.63% of the Issued and Outstanding Shares. As the majority member of Barington Companies Investors, LLC, Barington Companies Advisors, LLC and Barington Offshore Advisors II, LLC, Barington Capital Group, L.P. may be deemed to beneficially own the 653,177 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 484,713 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 426,443 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 1,564,333 shares, representing approximately 5.99% 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 653,177 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 484,713 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 426,443 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 1,564,333 shares of Common Stock, representing approximately 5.99% 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

653,177 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 484,713 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 426,443 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 1,564,333 shares of Common Stock. Mr. Mitarotonda, who is a director of the Company, also beneficially owns 2,000 shares of restricted Common Stock granted to him under the Company's 2002 Equity Incentive Plan and 5,000 shares of restricted Common Stock granted to him under the Company's 2006 Equity Incentive Plan. As a result, Mr. Mitarotonda may be deemed to beneficially own an aggregate of 1,571,333 shares of

Common Stock, representing approximately 6.01% of the Issued and Outstanding Shares. Mr. Mitarotonda has sole voting and dispositive power with respect to the 653,177 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 484,713 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 426,443 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd. Mr. Mitarotonda has sole voting power, but not dispositive power, with respect to the 7,000 shares of restricted Common Stock beneficially owned by him. Other than with respect to the 7,000 shares of restricted Common Stock owned by him, Mr. Mitarotonda 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 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), except that Mr. Mitarotonda has sole voting power, but not dispositive power, over the 7,000 shares of restricted Common Stock beneficially owned by him.

Each of the 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.

(c)

Information concerning all transactions in shares of Common Stock effected by the Reporting Entities during the past 60 days is set forth in Schedule II attached hereto and incorporated herein by reference.

Item 6.

Contracts, Arrangements, Understandings or Relationships With Respect to Securities of the Issuer.

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

The Reporting Entities are parties to an agreement with respect to the joint filing of this Statement and any amendments thereto. A copy of such agreement is attached hereto as Exhibit 99.28 and incorporated herein by reference.

Item 7.

Material to be Filed as Exhibits.

Item 7 of the Statement is hereby amended and supplemented as follows:

<u>Exhibit No.</u>	<u>Exhibit Description</u>	<u>Page</u>
99.28	Agreement of Joint Filing among Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC, Barington Investments, L.P., Barington Companies Advisors, LLC, Barington Companies Offshore Fund, Ltd., Barington Offshore Advisors II, LLC, Barington Capital Group, L.P., LNA Capital Corp. and James A. Mitarotonda dated January 6, 2009 (which supersedes and replaces the Agreement of Joint Filing dated May 28, 2008, as previously filed as Exhibit 99.27 to the Schedule 13D/A filed with the SEC on May 29, 2008).	21 to 22

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: January 6, 2009

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

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

SCHEDULE I**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 President	Chairman and Chief Executive Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019
Sebastian E. Cassetta Director and Treasurer	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 Bison Financial Services, Ltd.	Bison Court P.O. Box 3460 Road Town, Tortola British Virgin Islands
Citigroup Fund Services, Ltd. Secretary	Fund Administration	Washington Mall 1, 3 rd Flr. 22 Church Street Hamilton HM11, Bermuda
Sasha Castle Assistant Secretary	Asst. Vice President, Corporate Dept. of Citigroup Fund Services (Bermuda) Ltd	Washington Mall I, 3rd Flr. Reid Street Hamilton HM 11, Bermuda

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 and Treasurer	Senior Managing Director and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019

SCHEDULE II

This schedule sets forth information with respect to each purchase and sale of Common Stock which was effectuated by a Reporting Entity during the past 60 days.

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

<u>Date</u>	<u>Number of Shares</u>	<u>Price per Share</u>	<u>Cost(*)</u>
11/07/2008	83,000	\$17.1800	\$1,425,940.00

Shares sold by Barington Companies Offshore Fund, Ltd.

<u>Date</u>	<u>Number of Shares</u>	<u>Price per Share</u>	<u>Cost(*)</u>
11/07/2008	(83,000)	\$17.1800	(\$1,425,940.00)

(*) Private transaction. Cost excludes commissions and other execution related costs.