

SCHULMAN A INC  
Form SC 13D/A  
May 29, 2008

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

**SCHEDULE 13D**

(Rule 13d-101)

(Amendment No. 21)

**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)

**May 28, 2008**

(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)

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**SCHEDULE 13D**

CUSIP No. 808194104

Page 2 of 26 Pages

1) **NAME OF REPORTING PERSON**

Barrington 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**

680,410

**BENEFICIALLY**

8)

**SHARED VOTING POWER**

**OWNED BY  
EACH**

None

**REPORTING**

9)

**SOLE DISPOSITIVE POWER**

**PERSON**

680,410

**WITH**

10)

**SHARED DISPOSITIVE POWER**

None

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

680,410

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

[ ]

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

2.51%

**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**

680,410

**BENEFICIALLY**

8)

**SHARED VOTING POWER**

**OWNED BY  
EACH**

None

**REPORTING**

9)

**SOLE DISPOSITIVE POWER**

**PERSON**

680,410

**WITH**

10)

**SHARED DISPOSITIVE POWER**

None

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

680,410

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

[ ]

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

2.51%

**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)

(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**

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)**

1.79%

**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)**

1.79%

**14) TYPE OF REPORTING PERSON**

OO

**SCHEDULE 13D**

CUSIP No. 808194104

Page 6 of 26 Pages

1) **NAME OF REPORTING PERSON**

Barington Companies Offshore Fund, Ltd.

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**

British Virgin Islands

7)

**SOLE VOTING POWER**

**NUMBER OF  
SHARES**

1,202,331

**BENEFICIALLY**

8)

**SHARED VOTING POWER**

**OWNED BY  
EACH**

None

**REPORTING**

9)

**SOLE DISPOSITIVE POWER**

**PERSON**

1,202,331

**WITH**

10)

**SHARED DISPOSITIVE POWER**

None

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

1,202,331

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

[ ]

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

4.44%

**14) TYPE OF REPORTING PERSON**

CO

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CUSIP No. 808194104

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1) **NAME OF REPORTING PERSON**

Barrington Offshore Advisors II, 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**

1,202,331

**BENEFICIALLY**

8)

**SHARED VOTING POWER**

**OWNED BY  
EACH**

None

**REPORTING**

9)

**SOLE DISPOSITIVE POWER**

**PERSON**

1,202,331

**WITH**

10)

**SHARED DISPOSITIVE POWER**

None

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

1,202,331

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

[ ]

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

4.44%

**14) TYPE OF REPORTING PERSON**

IA, OO

**SCHEDULE 13D**

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**

2,367,454

**BENEFICIALLY**

8)

**SHARED VOTING POWER**

**OWNED BY  
EACH**

None

**REPORTING**

9)

**SOLE DISPOSITIVE POWER**

**PERSON**

2,367,454

**WITH**

10)

**SHARED DISPOSITIVE POWER**

None

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

2,367,454

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

[ ]

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

8.74%

**14) TYPE OF REPORTING PERSON**

PN

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**SCHEDULE 13D**

CUSIP No. 808194104

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1) **NAME OF REPORTING PERSON**

LNA Capital Corp.

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**

2,367,454

**BENEFICIALLY**

8)

**SHARED VOTING POWER**

**OWNED BY  
EACH**

None

**REPORTING**

9)

**SOLE DISPOSITIVE POWER**

**PERSON**

2,367,454

**WITH**

10)

**SHARED DISPOSITIVE POWER**

None

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

2,367,454

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

[ ]

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

8.74%

**14) TYPE OF REPORTING PERSON**

CO

**SCHEDULE 13D**

CUSIP No. 808194104

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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**

2,374,454 (See Item 5)

**BENEFICIALLY**

8)

**SHARED VOTING POWER**

**OWNED BY  
EACH**

None

**REPORTING**

9)

**SOLE DISPOSITIVE POWER**

**PERSON**

2,367,454 (See Item 5)

**WITH**

10)

**SHARED DISPOSITIVE POWER**

None

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

2,374,454 (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)**

8.76% (See Item 5)

**14) TYPE OF REPORTING PERSON**

IN

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**SCHEDULE 13D**

CUSIP No. 808194104

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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)

(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**

15,000

**BENEFICIALLY**

8)

**SHARED VOTING POWER**

**OWNED BY  
EACH**

None

**REPORTING**

9)

**SOLE DISPOSITIVE POWER**

**PERSON**

15,000

**WITH**

10)

**SHARED DISPOSITIVE POWER**

None

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

15,000

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

[ ]

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

0.06%

**14) TYPE OF REPORTING PERSON**

PN

**SCHEDULE 13D**

CUSIP No. 808194104

Page 12 of 26 Pages

1) **NAME OF REPORTING PERSON**

RJG Capital Management, 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**

15,000

**BENEFICIALLY**

8)

**SHARED VOTING POWER**

**OWNED BY  
EACH**

None

**REPORTING**

9)

**SOLE DISPOSITIVE POWER**

**PERSON**

15,000

**WITH**

10)

**SHARED DISPOSITIVE POWER**

None

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

15,000

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

[ ]

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

0.06%

**14) TYPE OF REPORTING PERSON**

OO

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**SCHEDULE 13D**

CUSIP No. 808194104

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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**

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**

15,000

**BENEFICIALLY**

8)

**SHARED VOTING POWER**

**OWNED BY  
EACH**

None

**REPORTING**

9)

**SOLE DISPOSITIVE POWER**

**PERSON**

15,000

**WITH**

10)

**SHARED DISPOSITIVE POWER**

None

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

15,000

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

[ ]

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

0.06%

**14) TYPE OF REPORTING PERSON**

IN

This Amendment No. 21 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 and that certain Amendment No. 20 filed with the SEC on November 19, 2007 (collectively, the "Statement"), by and on behalf of Barington Companies Equity Partners, L.P. ("Barington") 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., 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").

The reporting entities have previously reported together with D.B. Zwirn Special Opportunities Fund, L.P., D.B. Zwirn Special Opportunities Fund, Ltd., HCM/Z Special Opportunities LLC, D.B. Zwirn & Co., L.P., DBZ GP, LLC, Zwirn Holdings, LLC and Daniel B. Zwirn (collectively, the "Zwirn Entities") regarding their respective interests in the Common Stock because they might have been deemed to constitute a "group" with respect to such Common Stock for purposes of Section 13(d)(3) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"). As of the close of business on May 28, 2008, the Reporting Entities and the Zwirn Entities decided to make decisions regarding their respective investments in shares of Common Stock independently of each other, and in particular will no longer act together for the purpose of acquiring, holding or disposing of securities of the Company. As a result, the Reporting Entities disclaim membership in any "group" with the Zwirn Entities, for purposes of Section 13(d)(3) of the Exchange Act or otherwise, and will no longer be filing a joint Statement on Schedule 13D with the Zwirn Entities.



The Reporting Entities note that they and the Zwirn Entities each remain parties to an Agreement with the Company, dated as of November 15, 2007 (the Agreement), described in, and filed as an exhibit to, Amendment No. 20 to this Statement, but disclaim membership in any group for the foregoing purposes by reason of any continuing rights and obligations under the Agreement.

As of May 28, 2008, the Reporting Entities are the beneficial owners of, in the aggregate, 2,389,454 shares of Common Stock, representing approximately 8.82% 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.

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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.

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 offices 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 offices 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.

(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, and Jonathan Clipper, a director of Barington Companies Offshore Fund, Ltd., who is a citizen of Bermuda and the United Kingdom.





Item 5.

Interest in Securities of the Issuer.

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

(a)

As of May 28, 2008, Barington Companies Equity Partners, L.P. beneficially owns an aggregate of 680,410 shares of Common Stock, representing approximately 2.51% of the shares of Common Stock presently outstanding based upon the 27,096,969 shares of Common Stock reported by the Company to be issued and outstanding as of March 31, 2008 in its Form 10-Q filed with the Securities and Exchange Commission on April 4, 2008 (the Issued and Outstanding Shares ).

As of May 28, 2008, Barington Investments, L.P. beneficially owns 484,713 shares of Common Stock, representing approximately 1.79% of the Issued and Outstanding Shares. As of May 28, 2008, Barington Companies Offshore Fund, Ltd. beneficially owns 1,202,331 shares of Common Stock, representing approximately 4.44% 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 680,410 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., representing approximately 2.51% 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 1.79% 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 1,202,331 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., representing approximately 4.44% 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 680,410 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 1,202,331 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 2,367,454 shares, representing approximately 8.74% 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 680,410 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 1,202,331 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 2,367,454 shares of Common Stock, representing approximately 8.74% 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 680,410 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 1,202,331 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 2,367,454 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 2,374,454 shares of Common Stock, representing approximately 8.76% of the Issued and Outstanding Shares. Mr. Mitarotonda has sole voting and dispositive power with respect to the 680,410 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 1,202,331

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. 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.

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As of May 28, 2008, RJG Capital Partners, L.P. beneficially owns 15,000 shares of Common Stock, representing approximately 0.06% 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 15,000 shares beneficially owned by RJG Capital Partners, L.P., representing approximately 0.06% 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., Ronald J. Gross may be deemed to beneficially own the 15,000 shares beneficially owned by RJG Capital Partners, L.P., representing approximately 0.06% of the Issued and Outstanding Shares. Mr. Gross has sole voting and dispositive power with respect to the 15,000 shares beneficially 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 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.

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 99.27 and incorporated herein by reference.

Pursuant to an agreement dated July 15, 2005, Barington Capital Group, L.P. or one or more of its affiliates may be entitled to receive from D.B. Zwirn Special Opportunities Fund, L.P. and/or its affiliates a fee with respect to certain profits D.B. Zwirn Special Opportunities Fund, L.P. and/or its affiliates may derive from their investment in the Common Stock of the Company.

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Item 7.

Material to be Filed as Exhibits.

<u>Exhibit No.</u>	<u>Exhibit Description</u>	<u>Page</u>
99.27	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., James A. Mitarotonda, RJG Capital Partners, L.P., RJG Capital Management, LLC and Ronald J. Gross dated May 28, 2008 (which supersedes and replaces the Agreement of Joint Filing dated October 9, 2007, as previously filed as Exhibit 99.23 to the Schedule 13D Amendment No. 18 filed with the SEC on October 9, 2007).	24 to 26

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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: May 28, 2008

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

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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

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RJG CAPITAL MANAGEMENT, LLC

By: /s/ Ronald J. Gross

Name: Ronald J. Gross

Title: Managing Member

/s/ Ronald J. Gross

Ronald J. Gross

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**SCHEDULE I**

Directors and Officers of Barington Companies Offshore Fund, Ltd.

Name and Position

Principal Occupation

Principal Business Address

Sebastian E. Cassetta

Senior Managing Director and

888 Seventh Avenue

Director

Chief Operating Officer of

17<sup>th</sup> Floor

Barington Capital Group, L.P.

New York, NY 10019

Jonathan Clipper

Managing Director of

7 Reid Street, Suite 108

Director

Bedford Management Ltd.

Hamilton HM11, Bermuda

Graham Cook  
 Director/Manager, Corporate  
 Bison Court  
 Director  
 Services of Bison Financial  
 P.O. Box 3460  
 Services, Ltd.  
 Road Town, Tortola  
 British Virgin Islands

Citigroup Fund Services, Ltd.  
 Fund Administration  
 Washington Mall 1, 3<sup>rd</sup> Flr.  
 Secretary  
 22 Church Street  
 Hamilton HM11, 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 <sup>th</sup> 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 <sup>th</sup> Floor New York, NY 10019
Seth I. Berman Treasurer	Chief Financial Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 <sup>th</sup> Floor New York, NY 10019