

BEARINGPOINT INC  
Form SC 13G/A  
February 17, 2009

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

---

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No. 5)\*

BEARINGPOINT, INC.  
(Name of Issuer)

Common Stock, \$0.01 par value per share  
(Title of Class of Securities)

074002205  
(CUSIP Number)

December 31, 2008  
(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).

Continued on following pages  
Page 1 of 10 Pages  
Exhibit Index: Page 8



1. Names of Reporting Persons.  
I.R.S. Identification Nos. of above persons (entities only).

GLENVIEW CAPITAL MANAGEMENT, LLC

2. Check the Appropriate Box if a Member of a Group

(a)

(b)

3. SEC Use Only

4. Citizenship or Place of Organization

Delaware

	5.	Sole Voting Power	None
Number of			
Shares	6.	Shared Voting Power	606,6811
Beneficially			
Owned by Each	7.	Sole Dispositive Power	None
Reporting			
Person With	8.	Shared Dispositive Power	606,6811

9. Aggregate Amount Beneficially Owned by Each Reporting Person

606,681

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

11. Percent of Class Represented by Amount in Row (9)

13.38% based on 4,533,182 shares outstanding<sup>1</sup>

12. Type of Reporting Person:

OO

---

<sup>1</sup> The Reporting Person may also be deemed to be the beneficial owner of shares issuable upon conversion of certain convertible notes. The shares that would be obtained by the Reporting Person upon conversion have been included as shares outstanding for purposes of calculating the Reporting Person's percentage of beneficial ownership.

Page 3 of 10 Pages

1. Names of Reporting Persons.  
I.R.S. Identification Nos. of above persons (entities only).

LAWRENCE M. ROBBINS

2. Check the Appropriate Box if a Member of a Group

(a)

(b)

3. SEC Use Only

4. Citizenship or Place of Organization

United States of America

	5.	Sole Voting Power	None
Number of	6.	Shared Voting Power	606,681
Shares	7.	Sole Dispositive Power	None
Beneficially	8.	Shared Dispositive Power	606,681
Owned by Each			
Reporting			
Person With			

9. Aggregate Amount Beneficially Owned by Each Reporting Person

606,681

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

11. Percent of Class Represented by Amount in Row (9)

13.38% based on 4,533,182 shares outstanding<sup>1</sup>

12. Type of Reporting Person:

IN

---

<sup>1</sup> The Reporting Person may also be deemed to be the beneficial owner of shares issuable upon conversion of certain convertible notes. The shares that would be obtained by the Reporting Person upon conversion have been included as shares outstanding for purposes of calculating the Reporting Person's percentage of beneficial ownership.

Page 4 of 10 Pages

Item 1(a). Name of Issuer:

BearingPoint, Inc. (the "Issuer")

Item 1(b). Address of Issuer's Principal Executive Offices:

1676 International Drive, McLean, VA 22102.

Item 2(a). Name of Person Filing

This Statement is filed on behalf of each of the following persons (collectively, the "Reporting Persons"):

i) Glenview Capital Management, LLC ("Glenview Capital Management");

ii) Lawrence M. Robbins ("Mr. Robbins").

This Statement relates to Shares (as defined herein) held for the accounts of Glenview Capital Partners, L.P., a Delaware limited partnership ("Glenview Capital Partners"), Glenview Capital Master Fund, Ltd., a Cayman Islands exempted company ("Glenview Capital Master Fund"), Glenview Institutional Partners, L.P., a Delaware limited partnership ("Glenview Institutional Partners"), GCM Little Arbor Master Fund, Ltd., a Cayman Islands exempted company ("GCM Little Arbor Master Fund"), GCM Little Arbor Institutional Partners, L.P., a Delaware limited partnership ("GCM Little Arbor Institutional Partners") and GCM Little Arbor Partners, L.P., a Delaware limited partnership ("GCM Little Arbor Partners").

Glenview Capital Management serves as investment manager to each of Glenview Capital Partners, Glenview Capital Master Fund, Glenview Institutional Partners, GCM Little Arbor Master Fund, GCM Little Arbor Institutional Partners and GCM Little Arbor Partners. In such capacity, Glenview Capital Management may be deemed to have voting and dispositive power over the Shares held for such accounts. Mr. Robbins is the Chief Executive Officer of Glenview Capital Management.

---

Page 5 of 10 Pages

Item 2(b). Address of Principal Business Office or, if None, Residence:

The address of the principal business office of each of Glenview Capital Management and Mr. Robbins is 767 Fifth Avenue, 44th Floor, New York, New York 10153.

Item 2(c). Citizenship:

i) Glenview Capital Management is a Delaware limited liability company;

ii) Mr. Robbins is a citizen of the United States of America.

Item 2(d). Title of Class of Securities:

Common Stock (the "Shares")

Item 2(e). CUSIP Number:

074002205

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:

This Item 3 is not applicable.

Item 4. Ownership:

Item 4(a) Amount Beneficially Owned:

As of December 31, 2008, each of Glenview Capital Management and Mr. Robbins may be deemed to be the beneficial owner of 606,681 Shares. This amount consists of: (A) 18,072 Shares held for the account of Glenview Capital Partners; (B) 4,079 Shares issuable upon the conversion of certain convertible notes held for the account of Glenview Capital Partners; (C) 307,686 Shares held for the account of Glenview Capital Master Fund; (D) 65,236 Shares issuable upon the conversion of certain convertible notes held for the account of Glenview Capital Master Fund; (E) 123,103 Shares held for the account of Glenview Institutional Partners; (F) 27,709 Shares issuable upon the conversion of certain convertible notes held for the account of Glenview Institutional Partners; (G) 32,589 Shares held for the account of the GCM Little Arbor Master Fund; (H) 18,688 Shares issuable upon the conversion of certain convertible notes held for the account of GCM Little Arbor Master Fund; (I) 5,587 Shares held for the account of GCM Little Arbor Institutional Partners; (J) 3,206 Shares issuable upon the conversion of certain convertible notes held for the account of GCM Little Arbor Institutional Partners; (K) 462 Shares held for the account of GCM Little Arbor Partners; and (L) 264 Shares issuable upon the conversion of certain convertible notes held for the account of GCM Little Arbor Partners.

Item 4(b) Percent of Class:

The number of Shares of which each of Glenview Capital Management and Mr. Robbins may be deemed to be the beneficial owner constitutes approximately 13.38% of the total number of Shares outstanding.<sup>1</sup>

---

Page 6 of 10 Pages

Item 4(c)	Number of Shares of which such person has:
Glenview Capital Management and Mr. Robbins:	
(i) Sole power to vote or direct the vote:	0
(ii) Shared power to vote or direct the vote:	606,6811
(iii) Sole power to dispose or direct the disposition of:	0
(iv) Shared power to dispose or direct the disposition of:	606,6811

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

This Item 5 is not applicable.

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

This Item 6 is not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company:

See disclosure in Item 2 hereof.

Item 8. Identification and Classification of Members of the Group:

This Item 8 is not applicable.

Item 9. Notice of Dissolution of Group:

This Item 9 is not applicable.

Item 10. Certification:

By signing below each of the Reporting Persons certifies that, to the best of their knowledge and belief, the securities referred to above 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.

---

1 The Reporting Person may also be deemed to be the beneficial owner of shares issuable upon conversion of certain convertible notes. The shares that would be obtained by the Reporting Person upon conversion have been included as

shares outstanding for purposes of calculating the Reporting Person's percentage of beneficial ownership.

---

Page 7 of 10 Pages

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.

GLENVIEW CAPITAL MANAGEMENT,  
LLC

Date: February 17, 2009

By: /s/ Mark J. Horowitz  
Mark J. Horowitz, attorney-in-fact for  
Lawrence M. Robbins, individually and  
as Chief Operating Officer and  
General Counsel of  
Glenview Capital Management, LLC

---

EXHIBIT INDEX

Ex.		Page No.
A	Joint Filing Agreement, dated February 17, 2009 by Glenview Capital Management, LLC	9
B	Power of Attorney, dated February 10, 2009 by Lawrence M. Robbins	10

---

EXHIBIT A

JOINT FILING AGREEMENT

The undersigned hereby agree that the statement on Schedule 13G with respect to the Common Stock of BearingPoint, Inc. dated as of February 17, 2009 is, and any amendments thereto (including amendments on Schedule 13D) signed by each of the undersigned shall be, filed on behalf of each of us pursuant to and in accordance with the provisions of Rule 13d-1(k) under the Securities Exchange Act of 1934, as amended.

GLENVIEW CAPITAL MANAGEMENT,  
LLC

Date: February 17, 2009

By: /s/ Mark J. Horowitz  
Mark J. Horowitz, attorney-in-fact for  
Lawrence M. Robbins, individually and  
as Chief Operating Officer and  
General Counsel of  
Glenview Capital Management, LLC

---

EXHIBIT B

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENT, that I, Lawrence M. Robbins, hereby make, constitute and appoint Mark J. Horowitz, acting individually, as my agent and attorney-in-fact for the purpose of executing in my name, (a) in my personal capacity or (b) in my capacity as Chief Executive Officer or in other capacities of Glenview Capital Management, LLC, a Delaware limited liability company, and each of its affiliates or entities advised or controlled by me or Glenview Capital Management, LLC, all documents, certificates, instruments, statements, filings and agreements ("documents") to be filed with or delivered to any foreign or domestic governmental or regulatory body or required or requested by any other person or entity pursuant to any legal or regulatory requirement relating to the acquisition, ownership, management or disposition of securities, futures contracts or other investments, and any other documents relating or ancillary thereto, including, without limitation, all documents relating to filings with the United States Securities and Exchange Commission (the "SEC") pursuant to the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended (the "Act"), and the rules and regulations promulgated thereunder, including, without limitation: (1) all documents relating to the beneficial ownership of securities required to be filed with the SEC pursuant to Section 13(d) or Section 16(a) of the Act, including, without limitation: (a) any acquisition statements on Schedule 13D or Schedule 13G and any amendments thereto, (b) any joint filing agreements pursuant to Rule 13d-1(k), and (c) any initial statements of, or statements of changes in, beneficial ownership of securities on Form 3, Form 4 or Form 5 and (2) any information statements on Form 13F required to be filed with the SEC pursuant to Section 13(f) of the Act.

All past acts of the attorney-in-fact in furtherance of the foregoing are hereby ratified and confirmed.

This Power of Attorney shall remain in effect until revoked, in writing, by the undersigned.

IN WITNESS WHEREOF, the undersigned has executed this Power of Attorney, this 10th day of February 2009.

/s/ Lawrence M. Robbins

-----

Lawrence M. Robbins