

Edgar Filing: LQ CORP INC - Form SC 13D/A

LQ CORP INC  
Form SC 13D/A  
April 14, 2005

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

SCHEDULE 13D  
(Rule 13d-101)  
(Amendment No. 22)

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

L Q Corporation, Inc.  
(Name of Issuer)  
-----

Common Stock, \$0.001 par value  
-----  
(Title of Class of Securities)

53631T102000  
-----  
(CUSIP Number)

Mr. James A. Mitarotonda  
c/o Barington Companies Equity Partners, L.P.  
888 Seventh Avenue, 17th Floor  
New York, N.Y. 10019  
(212) 974-5700  
-----

(Name, Address and Telephone Number of  
Person Authorized to Receive Notices  
and Communications)

April 7, 2005  
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(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 which 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: .

CUSIP No. 53631T102000  
-----

SCHEDULE 13D

1) NAME OF REPORTING PERSON

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S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
 Barington Companies Equity Partners, L.P.

13-4088890

- 
- 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
- 
- |  |                                      |
|--|--------------------------------------|
| NUMBER OF<br>SHARES<br>BENEFICIALLY<br>OWNED BY<br>EACH<br>REPORTING<br>PERSON<br>WITH | 7) SOLE VOTING POWER<br>67,438       |
|  | 8) SHARED VOTING POWER<br>none       |
|  | 9) SOLE DISPOSITIVE POWER<br>67,438  |
|  | 10) SHARED DISPOSITIVE POWER<br>none |
- 
- 11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
 67,438
- 
- 12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  
 |\_|
- 
- 13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
 2.1%
- 
- 14) TYPE OF REPORTING PERSON  
 PN
- 

SCHEDULE 13D

CUSIP No. 53631T102000  
 -----

- 1) NAME OF REPORTING PERSON  
 S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
 Barington Companies Investors, LLC 13-4126527
- 
- 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

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ITEMS 2(d) OR 2(e)

|\_ |

6) CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7)	SOLE VOTING POWER 67,438
	8)	SHARED VOTING POWER none
	9)	SOLE DISPOSITIVE POWER 67,438
	10)	SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
67,438

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
2.1%

14) TYPE OF REPORTING PERSON  
OO

SCHEDULE 13D

CUSIP No. 53631T102000

1) NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Barington Companies Offshore Fund, Ltd. (BVI)

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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH	7)	SOLE VOTING POWER 71,000
	8)	SHARED VOTING POWER none

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REPORTING PERSON WITH	9)	SOLE DISPOSITIVE POWER	71,000
	10)	SHARED DISPOSITIVE POWER	none
<hr/>			
11)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	71,000		
<hr/>			
12)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES		
	_		
<hr/>			
13)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)		
	2.2%		
<hr/>			
14)	TYPE OF REPORTING PERSON		
	OO		

SCHEDULE 13D

CUSIP No. 53631T102000

1)	NAME OF REPORTING PERSON		
	S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON		
	Barington Companies Advisors, LLC		20-0327470
<hr/>			
2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	(a)	[x]
		(b)	_
<hr/>			
3)	SEC USE ONLY		
<hr/>			
4)	SOURCE OF FUNDS	OO	
<hr/>			
5)	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)		_
<hr/>			
6)	CITIZENSHIP OR PLACE OF ORGANIZATION		
	Delaware		
<hr/>			
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7)	SOLE VOTING POWER	71,000
	8)	SHARED VOTING POWER	none
	9)	SOLE DISPOSITIVE POWER	71,000
	10)	SHARED DISPOSITIVE POWER	none
<hr/>			
11)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	71,000		
<hr/>			
12)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES		
	_		

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13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
2.2%

14) TYPE OF REPORTING PERSON  
IA, OO

SCHEDULE 13D

CUSIP No. 53631T102000  
-----

1) NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Barington Capital Group, L.P. 13-3635132

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  
New York

7) SOLE VOTING POWER  
NUMBER OF SHARES 230,936

8) SHARED VOTING POWER  
BENEFICIALLY OWNED BY EACH none

9) SOLE DISPOSITIVE POWER  
REPORTING PERSON 230,936

10) SHARED DISPOSITIVE POWER  
WITH none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
230,936

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
7.2%

14) TYPE OF REPORTING PERSON  
PN

SCHEDULE 13D

CUSIP No. 53631T102000  
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1) NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
LNA Capital Corp. 13-3635168

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 230,936

8) SHARED VOTING POWER  
BENEFICIALLY OWNED BY EACH REPORTING PERSON none

9) SOLE DISPOSITIVE POWER  
PERSON WITH 230,936

10) SHARED DISPOSITIVE POWER  
none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
230,936

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
7.2%

14) TYPE OF REPORTING PERSON  
CO

SCHEDULE 13D

CUSIP No. 53631T102000  
-----

1) NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
James Mitarotonda

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)  [x]  
(b)  |\_ |

3) SEC USE ONLY

4) SOURCE OF FUNDS OO

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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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7)	SOLE VOTING POWER 393,936
	8)	SHARED VOTING POWER none
	9)	SOLE DISPOSITIVE POWER 393,936
	10)	SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
393,936

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
12.3%

14) TYPE OF REPORTING PERSON  
IN

SCHEDULE 13D

CUSIP No. 53631T102000  
-----

1) NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Starboard Value & Opportunity Fund, LLC 37-1484524

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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING	7)	SOLE VOTING POWER 103,766
	8)	SHARED VOTING POWER none
	9)	SOLE DISPOSITIVE POWER

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PERSON WITH 103,766

---

10) SHARED DISPOSITIVE POWER  
none

---

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
103,766

---

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

---

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
3.2%

---

14) TYPE OF REPORTING PERSON  
OO

---

SCHEDULE 13D

CUSIP No. 53631T102000  
-----

1) NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Admiral Advisors, LLC 37-1484525

---

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 BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH 103,766

---

8) SHARED VOTING POWER  
none

---

9) SOLE DISPOSITIVE POWER  
103,766

---

10) SHARED DISPOSITIVE POWER  
none

---

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
103,766

---

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

---

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
3.2%



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14) TYPE OF REPORTING PERSON

OO

SCHEDULE 13D

CUSIP No. 53631T102000  
-----

1) NAME OF REPORTING PERSON

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Ramius Securities, LLC

58-2253019

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

NUMBER OF  
SHARES

BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON  
WITH

7) SOLE VOTING POWER

34,511

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

34,511

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

34,511

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

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

1.1%

14) TYPE OF REPORTING PERSON

BD, OO

SCHEDULE 13D

CUSIP No. 53631T102000  
-----

1) NAME OF REPORTING PERSON

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S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Ramius Capital Group, LLC

13-3937658

- 
- 2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) [ ]  
(b) |x|
- 
- 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
- 
- |  |                                      |
|--|--------------------------------------|
| NUMBER OF<br>SHARES<br>BENEFICIALLY<br>OWNED BY<br>EACH<br>REPORTING<br>PERSON<br>WITH | 7) SOLE VOTING POWER<br>138,277      |
|  | 8) SHARED VOTING POWER<br>none       |
|  | 9) SOLE DISPOSITIVE POWER<br>138,277 |
|  | 10) SHARED DISPOSITIVE POWER<br>none |
- 
- 11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
138,277
- 
- 12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  
| |
- 
- 13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.3%
- 
- 14) TYPE OF REPORTING PERSON  
IA, OO
- 

SCHEDULE 13D

CUSIP No. 53631T102000  
-----

- 
- 1) NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
C4S & Co., LLC 13-3946794
- 
- 2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) [ ]  
(b) |x|
- 
- 3) SEC USE ONLY
- 
- 4) SOURCE OF FUNDS OO
- 
- 5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO

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ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7)	SOLE VOTING POWER 138,277
	8)	SHARED VOTING POWER none
	9)	SOLE DISPOSITIVE POWER 138,277
	10)	SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
138,277

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.3%

14) TYPE OF REPORTING PERSON  
OO

SCHEDULE 13D

CUSIP No. 53631T102000

1) NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Peter A. Cohen

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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING	7)	SOLE VOTING POWER none
	8)	SHARED VOTING POWER 138,277
	9)	SOLE DISPOSITIVE POWER

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PERSON WITH  
 none

---

10) SHARED DISPOSITIVE POWER  
 138,277

---

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
 138,277

---

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

---

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
 4.3%

---

14) TYPE OF REPORTING PERSON  
 IN

---

SCHEDULE 13D

CUSIP No. 53631T102000  
 -----

1) NAME OF REPORTING PERSON  
 S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
 Morgan B. Stark

---

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

---

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

7) SOLE VOTING POWER  
 none

---

8) SHARED VOTING POWER  
 138,277

---

9) SOLE DISPOSITIVE POWER  
 none

---

10) SHARED DISPOSITIVE POWER  
 138,277

---

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
 138,277

---

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

---

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

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4.3%

14) TYPE OF REPORTING PERSON

IN

SCHEDULE 13D

CUSIP No. 53631T102000  
-----

1) NAME OF REPORTING PERSON

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Jeffrey M. Solomon

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

(b) [x]

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

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON  
WITH

7) SOLE VOTING POWER  
none

8) SHARED VOTING POWER  
138,277

9) SOLE DISPOSITIVE POWER  
none

10) SHARED DISPOSITIVE POWER  
138,277

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

138,277

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

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

4.3%

14) TYPE OF REPORTING PERSON

IN

SCHEDULE 13D

CUSIP No. 53631T102000  
-----

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1) NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Thomas W. Strauss

---

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

---

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER none
	8) SHARED VOTING POWER 138,277
	9) SOLE DISPOSITIVE POWER none
	10) SHARED DISPOSITIVE POWER 138,277

---

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
138,277

---

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

---

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.3%

---

14) TYPE OF REPORTING PERSON  
IN

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This Amendment No. 22 amends and supplements the Schedule 13D filed with the Securities and Exchange Commission (the "SEC") on October 9, 2001 (as amended, the "Statement"), by and on behalf of Barington Companies Equity Partners, L.P. and others with respect to the common stock of L Q Corporation, Inc.

Item 1. Security and Issuer.  
-----

Item 1 of the Statement is hereby amended and restated as follows:

This Statement relates to the common stock, par value \$0.001 per share (the "Common Stock"), of L Q Corporation, Inc. (formerly Liquid Audio, Inc.), a Delaware corporation (the "Company"). The principal executive offices of the Company are located at 888 Seventh Avenue, 17th Floor, New York, New York

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10019.

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 Companies Offshore Fund, Ltd. (BVI), Barington Companies Advisors, LLC, Barington Capital Group, L.P., LNA Capital Corp., James Mitarotonda, Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC, Ramius Securities, LLC, Ramius Capital Group, LLC, C4S & Co., LLC, Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon and Thomas W. Strauss (each, a "Reporting Entity" and, collectively, the "Reporting Entities").

Barington Companies Equity 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 Barington Companies Equity Partners, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Barington Companies Offshore Fund, Ltd. (BVI) is a limited company organized under the laws of the British Virgin Islands formed to engage in the business of acquiring, holding and disposing of investments in various companies. The address of the principal offices of Barington Companies Offshore Fund, Ltd. (BVI) is c/o Bison Financial Services LTD, Bison Court Road Town, Tortola, British Virgin Islands. The officers and directors of Barington Companies Offshore Fund, Ltd. (BVI) 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 formed to be the general partner of Barington Companies Equity Partners, L.P. The address of the principal offices of Barington Companies Investors, LLC is 888 Seventh Avenue, 17th Floor, New York, New York 10019. James Mitarotonda is the Managing Member of Barington Companies Investors, LLC. The business address of Mr. Mitarotonda is c/o Barington Capital Group, L.P., 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Barington Companies Investors, LLC is a majority-owned subsidiary of Barington Capital Group, L.P. Barington Capital Group, L.P. is a New York 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 offices of Barington Capital Group, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Barington Capital Group, L.P. is also the Managing Member of Barington Companies Advisors, LLC, the investment advisor of Barington Companies Offshore Fund, Ltd. (BVI), which has voting power with respect to the shares owned by Barington Companies Offshore Fund, Ltd. (BVI). Barington Companies Advisors, LLC is a Delaware limited liability company formed to be the investment advisor of Barington Companies Offshore Fund, Ltd. (BVI). The address of the principal offices of Barington Companies Advisors, LLC is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

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The general partner of Barington Capital Group, L.P. is LNA Capital Corp. LNA Capital Corp. is a Delaware corporation formed to be the general partner of Barington Capital Group, L.P. The address of the principal business and principal offices of LNA Capital Corp. is c/o Barington Capital Group, L.P., 888 Seventh Avenue, 17th Floor, New York, New York 10019. James Mitarotonda is the sole stockholder and director of LNA Capital Corp. The officers of LNA and their principal occupations and business addresses are set forth on Schedule II and incorporated by reference in this Item 2.

Starboard Value & Opportunity Fund, LLC is a Delaware limited liability company formed for the purpose of making equity investments and, on occasion, taking an active role in the management of portfolio companies in order to enhance shareholder value. The address of the principal offices of Starboard Value & Opportunity Fund, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017.

The Managing Member of Starboard Value & Opportunity Fund, LLC is Admiral Advisors, LLC, a Delaware limited liability company formed to be the managing member of Starboard Value & Opportunity Fund, LLC and Parche, LLC. The address of the principal offices of Admiral Advisors, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017.

Ramius Securities, LLC is a Delaware limited liability company and a registered broker-dealer. The address of the principal offices of Ramius Securities, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017.

The sole member of Admiral Advisors, LLC and Ramius Securities, LLC is Ramius Capital Group, LLC. Ramius Capital Group, LLC is a Delaware limited liability company that is engaged in money management and investment advisory services for third parties and proprietary accounts. The address of the principal offices of Ramius Capital Group, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017. The Managing Member of Ramius Capital Group, LLC is C4S & Co., LLC, a Delaware limited liability company formed to be the managing member of Ramius Capital Group, LLC. The address of the principal offices of C4S & Co., LLC is 666 Third Avenue, 26th Floor, New York, New York 10017. Each of Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon and Thomas W. Strauss is a Managing Member of C4S & Co., LLC. The business address of each of Messrs. Cohen, Stark, Solomon and Strauss is 666 Third Avenue, 26th Floor, New York, New York 10017.

(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 pursuant to Item 2 is a citizen of the United States, other than Graham Cook, a director of Barington Companies Offshore Fund, Ltd. (BVI), who is a citizen of the United Kingdom.

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.



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Item 3. Source and Amount of Funds or Other Consideration.  
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Item 3 of the Statement is hereby amended and supplemented by adding the following:

On April 7, 2005, Barington Companies Offshore Fund, Ltd. (BVI) purchased an aggregate of 71,000 shares of Common Stock. The amount of funds expended by Barington Companies Offshore Fund, Ltd. (BVI) for such purchases was approximately \$117,860.

All purchases of Common Stock by Barington Companies Offshore Fund, Ltd. (BVI) were made in open market transactions as described in Schedule A attached hereto. All such purchases of Common Stock were funded by working capital, which may, at any given time, include margin loans made by brokerage firms in the ordinary course of business.

Item 5. Interest in Securities of the Issuer.  
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Item 5(a)-(c) of the Statement is hereby amended and supplemented by adding the following:

(a) As of the date of this filing, the Reporting Entities are the beneficial owners of, in the aggregate, 532,213 shares of Common Stock, representing approximately 16.6% of the shares of Common Stock presently outstanding based upon the 3,214,408 shares of Common Stock reported by the Company to be issued and outstanding as of March 17, 2005 in its Form 10-K filed with the SEC on March 31, 2005 (the "Issued and Outstanding Shares"). The Company had effected a 1-for-250 reverse stock split of its Common Stock, followed immediately by a 35-for-1 forward stock split, as of June 8, 2004.

As of the date hereof, Barington Companies Equity Partners, L.P. beneficially owns an aggregate of 67,438 shares of Common Stock, representing approximately 2.1% 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 67,438 shares of Common Stock owned by Barington Companies Equity Partners, L.P. As the Managing Member of Barington Companies Investors, LLC, which in turn is the general partner of Barington Companies Equity Partners, L.P., Mr. Mitarotonda may be deemed to beneficially own the 67,438 shares of Common Stock owned by Barington Companies Equity Partners, L.P., constituting approximately 2.1% of the Issued and Outstanding Shares.

As of the date hereof, Barington Companies Offshore Fund, Ltd. (BVI) beneficially owns 71,000 shares of Common Stock, constituting approximately 2.2% of the Issued and Outstanding Shares. As the investment advisor to Barington Companies Offshore Fund, Ltd. (BVI), Barington Companies Advisors, LLC may be deemed to beneficially own the 71,000 shares of Common Stock owned by Barington Companies Offshore Fund, Ltd. (BVI), constituting approximately 2.2% of the Issued and Outstanding Shares.

As of the date hereof, Barington Capital Group, L.P. beneficially owns 92,498 shares of Common Stock, constituting approximately 2.9% of the Issued and Outstanding Shares. As the Managing Member of Barington Companies Advisors, LLC, Barington Capital Group, L.P. may be deemed to beneficially own the 71,000 shares of Common Stock owned by Barington Companies Offshore Fund, Ltd. (BVI). As the majority member of Barington Companies Investors, LLC, Barington Capital Group, L.P. may also be deemed to beneficially own the

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67,438 shares of Common Stock owned by Barington Companies Equity Partners, L.P., representing an aggregate of 230,936 shares, constituting approximately 7.2% 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 92,498 shares owned by Barington Capital Group, L.P., the 67,438 shares owned by Barington Companies Equity Partners, L.P. and the 71,000 shares owned by Barington Companies Offshore Fund, Ltd. (BVI), representing an aggregate of 230,936 shares, constituting approximately 7.2% of the Issued and Outstanding Shares.

As the sole stockholder and director of LNA Capital Corp., Mr. Mitarotonda may be deemed to beneficially own the 92,498 shares owned by Barington Capital Group, L.P., the 67,438 shares owned by Barington Companies Equity Partners, L.P. and the 71,000 shares owned by Barington Companies Offshore Fund, Ltd. (BVI), representing an aggregate of 230,936 shares, constituting approximately 7.2% of the Issued and Outstanding Shares. Mr. Mitarotonda disclaims beneficial ownership of any such shares except to the extent of his pecuniary interest therein. Mr. Mitarotonda also beneficially owns stock options to purchase 163,000 shares of Common Stock of the Company exercisable within 60 days, which includes 37,000 shares subject to a stock option for which Mr. Mitarotonda is the designated recipient as further described in Item 6 below. As a result, Mr. Mitarotonda may be deemed to beneficially own an aggregate of 393,936 shares, constituting approximately 12.3% of the Issued and Outstanding Shares. Mr. Mitarotonda reports sole voting and dispositive power with respect to the 163,000 shares subject to stock options as well as the 92,498 shares owned by Barington Capital Group, L.P., the 67,438 shares owned by Barington Companies Equity Partners, L.P. and the 71,000 shares owned by Barington Companies Offshore Fund, Ltd. (BVI) by virtue of his authority to vote and dispose of such shares.

As of the date hereof, Starboard Value & Opportunity Fund, LLC beneficially owns 103,766 shares of Common Stock, constituting approximately 3.2% of the Issued and Outstanding Shares. As the Managing Member of Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC may be deemed to beneficially own the 103,766 shares of Common Stock owned by Starboard Value & Opportunity Fund, LLC, constituting approximately 3.2% of the Issued and Outstanding Shares. As of the date hereof, Ramius Securities, LLC beneficially owns 34,511 shares of Common Stock, constituting approximately 1.1% of the Issued and Outstanding Shares. As the sole member of Admiral Advisors, LLC and Ramius Securities, LLC, Ramius Capital Group, LLC may be deemed to beneficially own the 103,766 shares and the 34,511 shares, respectively, of Common Stock owned by Starboard Value & Opportunity

Fund, LLC and Ramius Securities, LLC, representing an aggregate of 138,277 shares, constituting approximately 4.3% of the Issued and Outstanding Shares. As the Managing Member of Ramius Capital Group, LLC, C4S & Co., LLC may be deemed to beneficially own the 103,766 shares and the 34,511 shares, respectively, of Common Stock owned by Starboard Value & Opportunity Fund, LLC and Ramius Securities, LLC, representing an aggregate of 138,277 shares, constituting approximately 4.3% of the Issued and Outstanding Shares. As the Managing Members of C4S & Co., LLC, each of Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon and Thomas W. Strauss may be deemed to beneficially own the 103,766 shares and the 34,511 shares, respectively, of Common Stock owned by Starboard Value & Opportunity Fund, LLC and Ramius Securities, LLC, representing an aggregate of 138,277 shares, constituting approximately 4.3% of the Issued and Outstanding Shares. Each of Messrs. Cohen, Stark, Solomon and Strauss share voting and dispositive power with respect to the 103,766 shares and the 34,511 shares, respectively, owned by Starboard Value & Opportunity Fund, LLC and Ramius

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Securities, LLC by virtue of their shared authority to vote and dispose of such shares. Messrs. Cohen, Stark, Solomon and Strauss disclaim beneficial ownership of such shares.

Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC, Barington Companies Offshore Fund, Ltd. (BVI), Barington Companies Advisors, LLC, Barington Capital Group, L.P., LNA Capital Corp. and James Mitarotonda disclaim membership in any "group" with Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC, Ramius Securities, LLC, Ramius Capital Group, LLC, C4S & Co., LLC, Peter A. Cohen, Morgan B. Stark, Thomas W. Strauss or Jeffrey M. Solomon for purposes of Section 13 of the Securities Exchange Act of 1934, as amended.

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), with the exception of Messrs. Cohen, Stark, Solomon and Strauss, who have shared authority to vote and dispose of the shares reported as beneficially owned by them. Messrs. Cohen, Stark, Solomon and Strauss disclaim beneficial ownership of such shares. With the exception of Messrs. Cohen, Stark, Solomon and Strauss, each of the other 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 persons 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) No person identified in Item 2 hereof has effected any transaction in shares of such Common Stock during the 60 days preceding the date of filing of this Amendment No. 22 except to the extent disclosed herein.

Item 6. Contracts, Arrangements, Understanding or Relationships With Respect to Securities of the Issuer.  
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Item 6 of the Statement is hereby amended and supplemented by adding the following:

Barington Capital Group, L.P. or one or more of its affiliates expects to receive a fee from Starboard Value & Opportunity Fund, LLC or one of its affiliates with respect to certain profits Starboard Value & Opportunity Fund, LLC and certain of its affiliates may derive from their investment in the Common Stock of the Company. An agreement between the parties with respect to the foregoing has not yet been formalized.

Barington Capital Group, L.P. is party to a services agreement with the Company dated as of November 18, 2004, pursuant to which Barington provides certain administrative, accounting and other services on behalf of the Company

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(the "Services Agreement"). A copy of the Services Agreement is filed as Exhibit 10.80 to the Company's Form 10-K filed with the SEC on March 31, 2005 and is incorporated by reference herein. Pursuant to the Services Agreement, the Company granted to Barington Capital Group, L.P. or its designees stock options to purchase 56,000 shares of the Common Stock. The options are fully exercisable and were granted with an exercise price per share of \$1.82 equal to the fair market value of the Common Stock on the grant date. The option grant was reported in a Form 4 filed by James Mitarotonda with the SEC on November 18, 2004, pending designation of the stock option recipients among Mr. Mitarotonda and other designees of Barington Capital Group, L.P. On April 14, 2005, Barington Capital Group, L.P. designated Mr. Mitarotonda as a recipient of stock options to purchase 37,000 shares of the Common Stock, which shares are reflected as beneficially owned by Mr. Mitarotonda in this Amendment No. 22.

Item 7. Material to be Filed as Exhibits.  
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The information contained in Item 7 of the Statement is hereby amended and supplemented by adding the following:

Exhibit No.	Exhibit Description
1	Agreement of Joint Filing among Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC, Barington Companies Offshore Fund, Ltd. (BVI), Barington Companies Advisors, LLC, Barington Capital Group, L.P., LNA Capital Corp., James Mitarotonda, Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC, Ramius Securities, LLC, Ramius Capital Group, LLC, C4S & Co., LLC, Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon and Thomas W. Strauss dated April 14, 2005 (which supersedes and replaces the Agreement of Joint Filing dated May 25, 2004, as previously filed as an exhibit to the Schedule 13D filed with the SEC on May 25, 2004).
2	Power of attorney for Peter A. Cohen, Morgan B. Stark, Thomas W. Strauss and Jeffrey M. Solomon dated March 11, 2005

SIGNATURES  
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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: April 14, 2005

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

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BARINGTON COMPANIES INVESTORS, LLC

By: /s/ James A. Mitarotonda  
-----

Name: James A. Mitarotonda  
Title: Managing Member

/s/ James A. Mitarotonda  
-----

James A. Mitarotonda

BARINGTON COMPANIES OFFSHORE FUND,  
LTD. (BVI)

By: /s/ James A. Mitarotonda  
-----

Name: James A. Mitarotonda  
Title: President

BARINGTON COMPANIES ADVISORS, 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

STARBOARD VALUE & OPPORTUNITY FUND, LLC

By: Admiral Advisors, LLC, its  
managing member

By: /s/ Jeffrey M. Solomon

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-----  
Name: Jeffrey M. Solomon  
Title: Authorized Signatory

ADMIRAL ADVISORS, LLC  
By: Ramius Capital Group, LLC, its  
sole member

By: /s/ Jeffrey M. Solomon  
-----

Name: Jeffrey M. Solomon  
Title: Authorized Signatory

RAMIUS SECURITIES, LLC  
By: Ramius Capital Group, LLC, its  
sole member

By: /s/ Jeffrey M. Solomon  
-----

Name: Jeffrey M. Solomon  
Title: Authorized Signatory

RAMIUS CAPITAL GROUP, LLC  
By: C4S & Co., LLC, its Managing Member

By: /s/ Jeffrey M. Solomon  
-----

Name: Jeffrey M. Solomon  
Title: Managing Member

C4S & CO., LLC

By: /s/ Jeffrey M. Solomon  
-----

Name: Jeffrey M. Solomon  
Title: Managing Member

/s/ Jeffrey M. Solomon  
-----

Jeffrey M. Solomon, Attorney-in-Fact  
for Peter A. Cohen

/s/ Jeffrey M. Solomon  
-----

Jeffrey M. Solomon, Attorney-in-Fact  
for Morgan B. Stark

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/s/ Jeffrey M. Solomon

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Jeffrey M. Solomon

/s/ Jeffrey M. Solomon

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Jeffrey M. Solomon, Attorney-in-Fact  
for Thomas W. Strauss

SCHEDULE I

Directors and Officers of Barington Companies Offshore Fund, Ltd. (BVI)

Name and Position -----	Principal Occupation -----	Principal Business Address -----
James A. Mitarotonda Director and President	Chairman of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019
Sebastian E. Cassetta Director	Executive Vice President and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019
Edith Conyers Director	General Manager of Forum Fund Services, Ltd.	Washington Mall 1, 3rd Flr. 22 Church Street Hamilton HM11, Bermuda
Graham Cook Director	Director/Manager, Corporate Services of Byson Financial Services, Ltd.	Bison Court P.O. Box 3460 Road Town, Tortola British Virgin Islands
Forum Fund Services, Ltd. Secretary	Fund Administration	Washington Mall 1, 3rd Flr. 22 Church Street Hamilton HM11, Bermuda
Melvyn Brunt Treasurer	Chief Financial Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019

SCHEDULE II

Officers of LNA Capital Corp.

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Name and Position -----	Principal Occupation -----	Principal Business Address -----
James A. Mitarotonda President and CEO	Chairman of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019
Sebastian E. Cassetta Secretary	Executive Vice President and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019
Melvyn Blunt Treasurer	Chief Financial Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019

### SCHEDULE A

This schedule sets forth information with respect to each purchase of Common Stock which was effectuated by Barington Companies Offshore Fund, Ltd. (BVI) within the past 60 days. All transactions were effectuated in the open market through a broker.

Shares purchased by Barington Companies Offshore Fund, Ltd. (BVI)

Date ----	Number of Shares -----	Price Per Share -----	Cost (1) -----
4/7/05	71,000	\$1.66	\$117,860

-----  
(1) Excludes commissions and other execution-related costs.

EXHIBIT 1

### Agreement of Joint Filing

Pursuant to Rule 13d-1(k) promulgated under the Securities Exchange Act of 1934, as amended, the undersigned persons hereby agree to file with the Securities and Exchange Commission the Statement on Schedule 13D (the "Statement") to which this Agreement is attached as an exhibit, and agree that such Statement, as so filed, is filed on behalf of each of them.

This Agreement of Joint Filing supersedes and replaces the Agreement of Joint Filing dated May 25, 2004.

IN WITNESS WHEREOF, the undersigned have executed this Agreement.



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Dated: April 14, 2005

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

/s/ James A. Mitarotonda  
-----

James A. Mitarotonda

BARINGTON COMPANIES OFFSHORE FUND,  
LTD. (BVI)

By: /s/ James A. Mitarotonda  
-----

Name: James A. Mitarotonda  
Title: President

BARINGTON COMPANIES ADVISORS, 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

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LNA CAPITAL CORP.

By: /s/ James A. Mitarotonda

-----  
Name: James A. Mitarotonda  
Title: President and CEO

STARBOARD VALUE & OPPORTUNITY FUND, LLC  
By: Admiral Advisors, LLC, its  
managing member

By: /s/ Jeffrey M. Solomon

-----  
Name: Jeffrey M. Solomon  
Title: Authorized Signatory

ADMIRAL ADVISORS, LLC  
By: Ramius Capital Group, LLC, its  
sole member

By: /s/ Jeffrey M. Solomon

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Name: Jeffrey M. Solomon  
Title: Authorized Signatory

RAMIUS SECURITIES, LLC  
By: Ramius Capital Group, LLC, its  
sole member

By: /s/ Jeffrey M. Solomon

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Name: Jeffrey M. Solomon  
Title: Authorized Signatory

RAMIUS CAPITAL GROUP, LLC  
By: C4S & Co., LLC, its Managing Member

By: /s/ Jeffrey M. Solomon

-----  
Name: Jeffrey M. Solomon  
Title: Managing Member

C4S & CO., LLC

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By: /s/ Jeffrey M. Solomon

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Name: Jeffrey M. Solomon  
Title: Managing Member

/s/ Jeffrey M. Solomon

-----  
Jeffrey M. Solomon, Attorney-in-Fact  
for Peter A. Cohen

/s/ Jeffrey M. Solomon

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Jeffrey M. Solomon, Attorney-in-Fact  
for Morgan B. Stark

/s/ Jeffrey M. Solomon

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Jeffrey M. Solomon

/s/ Jeffrey M. Solomon

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Jeffrey M. Solomon, Attorney-in-Fact  
for Thomas W. Strauss

EXHIBIT 2

POWER OF ATTORNEY

The undersigned hereby appoints Peter A. Cohen, Morgan B. Stark, Thomas W. Strauss and Jeffrey M. Solomon, or any of them, his true and lawful attorney-in fact and agent to execute and file with the Securities and Exchange Commission any Schedule 13D, Schedule 13G, any amendments thereto and any related documentation which may be required to be filed in his individual capacity as a result of the undersigned's beneficial ownership of, or participation in a group with respect to, securities directly or indirectly beneficially owned by Ramius Capital Group, LLC or any of its affiliates, and granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing which he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. The authority of Peter A. Cohen, Morgan B. Stark, Thomas W. Strauss and Jeffrey M. Solomon, or any of them, under this Power of Attorney shall continue with respect to the undersigned until the undersigned is no longer required to file Schedule 13Ds or Schedule 13Gs unless revoked earlier in writing.

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Date: March 11, 2005

/s/ Peter A. Cohen

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Peter A. Cohen

/s/ Morgan B. Stark

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Morgan B. Stark

/s/ Jeffrey M. Solomon

-----  
Jeffrey M. Solomon

/s/ Thomas W. Strauss

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Thomas W. Strauss