SYMS CORP Form SC 13D/A March 20, 2006

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

SCHEDULE 13D (Rule 13d-101) (Amendment No. 2)

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

Syms Corp.
----(Name of Issuer)

(Name of Issuer)

Common Stock, par value \$0.05 per share
----(Title of Class of Securities)

871551107 -----(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)

March 16, 2006

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: $|_|$.

SCHEDULE 13D

CUSIP No. 871551107

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

13-4088890

2)	CHECK THE AP	PROPRIATE BO	OX IF A ME	MBER OF A G	GROUP	(a) [x] (b) _	
3)	SEC USE ONLY	r .					
4)	SOURCE OF FU	JNDS	WC				
5)	CHECK BOX IF		OF LEGAL I	PROCEEDINGS	S IS REQU	IRED PURSU	JANT TO
6)	CITIZENSHIP	OR PLACE OF Delaware	ORGANIZAT	ION			
NUMBE:		7)	SOLE VOTII 263,332	NG POWER			
	ICIALLY	8)	SHARED VO	TING POWER			
REPOR PERSO: WITH		9)	SOLE DISPO 263,332	OSITIVE POW	IER		
WIIII		10)	SHARED DIS	SPOSITIVE P	POWER		
11)	AGGREGATE AM			ED BY EACH	REPORTING	G PERSON	
12)	CHECK BOX IF	THE AGGREGA	ATE AMOUNT	IN ROW (11	.) EXCLUDI	ES CERTAIN	
13)	PERCENT OF C	LASS REPRESI	ENTED BY AN		DW (11)		
14)	TYPE OF REPO	RTING PERSON	N PN				
			SCHED	JLE 13D			
CUSIP	No. 87155110)7 					
1)	NAME OF REPO S.S. OR I.R. Baring		CATION NO.		PERSON		13-4126527
2)	CHECK THE AP	PROPRIATE BO	OX IF A MEI	MBER OF A G	FROUP	(a) [x] (b) _	
3)	SEC USE ONLY	7					
4)	SOURCE OF FU	INDS	00				
5)	CHECK BOX IF		OF LEGAL I	PROCEEDINGS	S IS REQUI	IRED PURSU	IANT TO
6)	CITIZENSHIP	OR PLACE OF Delaware	ORGANIZAT	ION			

NUMBER SHARES		7)	SOLE VOTING POWER 263,332
BENEFI OWNED EACH		8)	SHARED VOTING POWER none
REPORT PERSON WITH		9)	SOLE DISPOSITIVE POWER 263,332
		10)	SHARED DISPOSITIVE POWER none
11)	AGGREGATE AM	OUNT BENEFI	CIALLY OWNED BY EACH REPORTING PERSON 263,332
12)	CHECK BOX IF	THE AGGREG	ATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
13)	PERCENT OF C	LASS REPRES	ENTED BY AMOUNT IN ROW (11) 1.76%
14)	TYPE OF REPO	RTING PERSO	OO 00

SCHEDULE 13D

CUSIP No. 871551107

- 1) NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON Barington Companies Offshore Fund, Ltd. (BVI)
- CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) [x] (b) |_|
- SEC USE ONLY
- SOURCE OF FUNDS
- 5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)
- CITIZENSHIP OR PLACE OF ORGANIZATION British Virgin Islands

NUMBER OF SHARES	7)	SOLE VOTING POWER 199,110
BENEFICIALLY OWNED BY EACH	8)	SHARED VOTING POWER none
REPORTING PERSON WITH	9)	SOLE DISPOSITIVE POWER 199,110
	10)	SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

199,110

101				UDES CERTAII	_
13)	PERCENT OF	CLASS REPRES	SENTED BY AMOUNT IN ROW (11)		
14)	TYPE OF REP	ORTING PERSO	OO OO		
			SCHEDULE 13D		
	P No. 8715511				
1)	S.S. OR I.R	ORTING PERSO	CATION NO. OF ABOVE PERSON		20-2871525
2)	CHECK THE A	PPROPRIATE E	BOX IF A MEMBER OF A GROUP	(a) [x] (b) _	
3)	SEC USE ONL	ıΥ			
4)	SOURCE OF F	'UNDS	WC		
5)	CHECK BOX I ITEMS 2(d)		E OF LEGAL PROCEEDINGS IS RE	QUIRED PURS	
	, ,	- (-)		'-	
6)			F ORGANIZATION	' <u>-</u>	
	CITIZENSHIP ER OF	OR PLACE OF	SOLE VOTING POWER 115,197	'-	
NUMBI SHARI BENEI OWNEI	CITIZENSHIP ER OF ES FICIALLY D BY	OR PLACE OF Delaware	SOLE VOTING POWER	' <u>-</u>	
NUMBI SHARI BENEI OWNEI EACH REPOI PERSO	CITIZENSHIP ER OF ES FICIALLY D BY RTING	OR PLACE OF Delaware	SOLE VOTING POWER 115,197 SHARED VOTING POWER	'-	
NUMBI SHARI BENEI OWNEI EACH	CITIZENSHIP ER OF ES FICIALLY D BY RTING	OR PLACE OF Delaware 7) 8)	SOLE VOTING POWER 115,197 SHARED VOTING POWER none SOLE DISPOSITIVE POWER	'-	
NUMBI SHARI BENEI OWNEI EACH REPOI PERSO WITH	CITIZENSHIP ER OF ES FICIALLY D BY RTING	OR PLACE OF Delaware 7) 8) 9) 10)	SOLE VOTING POWER 115,197 SHARED VOTING POWER none SOLE DISPOSITIVE POWER 115,197 SHARED DISPOSITIVE POWER		
NUMBI SHARI BENEI OWNEI EACH REPOI PERSO	CITIZENSHIP ER OF ES FICIALLY D BY RTING ON AGGREGATE A	OR PLACE OF Delaware 7) 8) 9) 10)	SOLE VOTING POWER 115,197 SHARED VOTING POWER none SOLE DISPOSITIVE POWER 115,197 SHARED DISPOSITIVE POWER none	ING PERSON	N SHARES
NUMBI SHARI BENEI OWNEI EACH REPOI PERSO WITH	CITIZENSHIP ER OF ES FICIALLY D BY RTING ON AGGREGATE A	OR PLACE OF Delaware 7) 8) 9) 10) MOUNT BENEFI	SOLE VOTING POWER 115,197 SHARED VOTING POWER none SOLE DISPOSITIVE POWER 115,197 SHARED DISPOSITIVE POWER none CCIALLY OWNED BY EACH REPORT 115,197	ING PERSON	N SHARES

SCHEDULE 13D

CUSIP No. 871551107

1)	S.S. OR I.		I CATION NO. OF ABOVE PER es Advisors, LLC	RSON		20-032747(
2)	CHECK THE	(a) [x] (b) _				
3)	SEC USE ON	1LY				
4)	SOURCE OF	FUNDS	00			
5)	CHECK BOX ITEMS 2(d)		OF LEGAL PROCEEDINGS I	S REQUIRI	ED PURSU	ANT TO
6)	CITIZENSHI	IP OR PLACE OF Delaware	ORGANIZATION			
NUMBEI SHARES		7)	SOLE VOTING POWER 314,307			
-	ICIALLY	8)	SHARED VOTING POWER none			
REPORT PERSON		9)	SOLE DISPOSITIVE POWER 314,307	ξ		
		10)	SHARED DISPOSITIVE POW	IER		
11)	AGGREGATE	AMOUNT BENEFIC	CIALLY OWNED BY EACH RE	PORTING I	PERSON	
12)	CHECK BOX	IF THE AGGREGA	ATE AMOUNT IN ROW (11)	EXCLUDES	CERTAIN	SHARES
13)	PERCENT OF	CLASS REPRESE	ENTED BY AMOUNT IN ROW 2.10%	(11)		
14)	TYPE OF RE	EPORTING PERSON	IA, 00			
			SCHEDULE 13D			
CUSIP	No. 871551	107				
1)	S.S. OR I.	EPORTING PERSON R.S. IDENTIFIC Ington Capital	CATION NO. OF ABOVE PER	RSON		13-3635132
2)	CHECK THE	APPROPRIATE BC	X IF A MEMBER OF A GRO		(a) [x]	

3)	SEC USE ONLY	?			
4)	SOURCE OF FU	INDS	00		
5)	CHECK BOX IF		OF LEGAL PROCEEDINGS IS REQUIRED PURSUAN	IT TO	
6)	CITIZENSHIP	OR PLACE OF New York	ORGANIZATION		
NUMBE SHARE		7)	SOLE VOTING POWER 577,639		
	CICIALLY	8)	SHARED VOTING POWER none		
REPOR PERSO WITH		9)	SOLE DISPOSITIVE POWER 577,639		
*******		10)	SHARED DISPOSITIVE POWER none		
11)	AGGREGATE AM	MOUNT BENEFI	CIALLY OWNED BY EACH REPORTING PERSON 577,639		
12)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES				
13)	PERCENT OF C	CLASS REPRES	ENTED BY AMOUNT IN ROW (11) 3.87%		
14)	TYPE OF REPO	DRTING PERSO	N PN		
			SCHEDULE 13D		
CUSIP	No. 87155110)7 			
1)			CATION NO. OF ABOVE PERSON	L3-3635168	
2)	CHECK THE AF	PROPRIATE BO	OX IF A MEMBER OF A GROUP (a) [x] (b) _		
3)	SEC USE ONLY	7			
4)	SOURCE OF FU	INDS	00		
5)	CHECK BOX IF		OF LEGAL PROCEEDINGS IS REQUIRED PURSUAN	IT TO	
6)	CITIZENSHIP	OR PLACE OF Delaware	ORGANIZATION		
NUMBE SHARE		7)	SOLE VOTING POWER 577,639		

PERSON WITH 10) SHARED DISPOSITIVE POWER 11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 577,639 12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARE	TING POWER	Y 8) S n	BENEFICIALLY OWNED BY EACH
10) SHARED DISPOSITIVE POWER none 11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 577,639 12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARE - 13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 3.87% 14) TYPE OF REPORTING PERSON CO SCHEDULE 13D CUSIP No. 871551107	OSITIVE POWER	*	REPORTING PERSON
577,639 12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARE 13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 3.87% 14) TYPE OF REPORTING PERSON CO SCHEDULE 13D CUSIP No. 871551107	SPOSITIVE POWER	·	WIII
13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 3.87% 14) TYPE OF REPORTING PERSON CO SCHEDULE 13D CUSIP No. 871551107		GATE AMOUNT BENEFICI	11) AGGREGATE A
3.87% 14) TYPE OF REPORTING PERSON CO SCHEDULE 13D CUSIP No. 871551107		BOX IF THE AGGREGAT	12) CHECK BOX
SCHEDULE 13D CUSIP No. 871551107 1) NAME OF REPORTING PERSON		NT OF CLASS REPRESEN	13) PERCENT OF
CUSIP No. 871551107 1) NAME OF REPORTING PERSON		OF REPORTING PERSON	14) TYPE OF REI
CUSIP No. 871551107 1) NAME OF REPORTING PERSON	III F. 13D		
,	ODE 13D	71551107	CUSIP No. 871551
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON James Mitarotonda	OF ABOVE PERSON	OR I.R.S. IDENTIFICA	S.S. OR I.I
2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) [x] (b) _	. ,	THE APPROPRIATE BOX	2) CHECK THE 2
3) SEC USE ONLY		SE ONLY	3) SEC USE ON
4) SOURCE OF FUNDS OO		E OF FUNDS	4) SOURCE OF I
5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e) _	PROCEEDINGS IS REQUIRED PURSUANT TO		
6) CITIZENSHIP OR PLACE OF ORGANIZATION United States	ION		6) CITIZENSHII
7) SOLE VOTING POWER NUMBER OF 577,639 SHARES	NG POWER	•	
BENEFICIALLY 8) SHARED VOTING POWER OWNED BY none EACH	TING POWER	·	BENEFICIALLY OWNED BY
REPORTING 9) SOLE DISPOSITIVE POWER PERSON 577,639 WITH	OSITIVE POWER	•	REPORTING PERSON
10) SHARED DISPOSITIVE POWER none	SPOSITIVE POWER	·	
11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 577,639		GATE AMOUNT BENEFICI	11) AGGREGATE A

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

12)

1_1 13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 3.87% 14) TYPE OF REPORTING PERSON IN SCHEDULE 13D CUSIP No. 871551107 ______ NAME OF REPORTING PERSON 1) S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON Parche, LLC 20-0870632 2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) [x] (b) |_| 3) SEC USE ONLY SOURCE OF FUNDS WC 4) 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 90,323 NUMBER OF SHARES 8) SHARED VOTING POWER BENEFICIALLY OWNED BY none EACH SOLE DISPOSITIVE POWER REPORTING PERSON 90,323 WITH 10) SHARED DISPOSITIVE POWER none 11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 90,323 12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES

SCHEDULE 13D

0.60%

00

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

14) TYPE OF REPORTING PERSON

CUSIP No. 871551107

3)

4)

SEC USE ONLY

SOURCE OF FUNDS

1)		.S. IDENTIFI	CATION NO. OF ABOVE PERSON Opportunity Fund, LLC		37-1484524
2)	CHECK THE A	PPROPRIATE E	SOX IF A MEMBER OF A GROUP	(a) [x] (b) _	
3)	SEC USE ONLY	Y			
4)	SOURCE OF FU	UNDS	WC		
5)	CHECK BOX II		OF LEGAL PROCEEDINGS IS REQ	UIRED PURSU.	ANT TO
6)	CITIZENSHIP	OR PLACE OF Delaware	ORGANIZATION		
NUMBE SHARE		7)	SOLE VOTING POWER 455,453		
-	FICIALLY	8)	SHARED VOTING POWER none		
REPOF PERSO	-	9)	SOLE DISPOSITIVE POWER 455,453		
		10)	SHARED DISPOSITIVE POWER none		
11)	AGGREGATE AN	MOUNT BENEFI	CIALLY OWNED BY EACH REPORTI 455,453	NG PERSON	
12)	CHECK BOX II	F THE AGGREG	GATE AMOUNT IN ROW (11) EXCLU	DES CERTAIN	SHARES
13)	PERCENT OF (CLASS REPRES	SENTED BY AMOUNT IN ROW (11) 3.05%		
14)	TYPE OF REPO	ORTING PERSO	OO 00		
			SCHEDULE 13D		
CUSIF	P No. 87155110	07 			
1)			CATION NO. OF ABOVE PERSON		37-1484525
2)	CHECK THE AI	PPROPRIATE E	SOX IF A MEMBER OF A GROUP	(a) [x] (b) _	

CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO

5)

6)	CITIZENSHIP	OR PLACE OF	ORGANIZATION	
0,	OTTEBLIONE	Delaware	OKOMPENTION	
		7)	SOLE VOTING POWER	
NUMBEF SHARES			545,776	
	ICIALLY	8)	SHARED VOTING POWER	
OWNED	BY		none	
EACH REPORI	rtng	9)	SOLE DISPOSITIVE POWER	
PERSON	_	3,	545,776	
WITH		10)		
		10)	SHARED DISPOSITIVE POWER none	
11)	AGGREGATE AI	MOUNT BENEFI	CIALLY OWNED BY EACH REPORTING 545,776	NG PERSON
12)	CHECK BOX II	F THE AGGREG.	ATE AMOUNT IN ROW (11) EXCLU	DES CERTAIN SHARES
13)	PERCENT OF (CLASS REPRES	ENTED BY AMOUNT IN ROW (11) 3.65%	
14)	TYPE OF REPO	ORTING PERSO	N	
			IA, 00	
			IA, OO	
			IA, OO	
			SCHEDULE 13D	
CUSTP	No. 8715511			
CUSIP	No. 87155110			
		07	SCHEDULE 13D	
CUSIP	NAME OF REP	07 ORTING PERSO:	SCHEDULE 13D	
	NAME OF REPO	07 ORTING PERSO:	SCHEDULE 13D N CATION NO. OF ABOVE PERSON	13-39376
1)	NAME OF REPOSION OF REMINERAL REPORTS OF LARGINERAL REPORTS OF LARGING PARTICLES OF LARGING P	07 ORTING PERSO .S. IDENTIFI s Capital Gr	SCHEDULE 13D N CATION NO. OF ABOVE PERSON OUP, LLC	
1)	NAME OF REPOSION OF REMINERAL REPORTS OF LARGINERAL REPORTS OF LARGING PARTICLES OF LARGING P	07 ORTING PERSO .S. IDENTIFI s Capital Gr	SCHEDULE 13D N CATION NO. OF ABOVE PERSON	13-39376 (a) [x] (b) _
	NAME OF REPOSION OF REMINERAL REPORTS OF LARGINERAL REPORTS OF LARGING PARTICLES OF LARGING P	07 ORTING PERSO: .S. IDENTIFI S Capital Gr	SCHEDULE 13D N CATION NO. OF ABOVE PERSON OUP, LLC	(a) [x]
1)	NAME OF REPORT OF S.S. OR I.R. Ramius	07 ORTING PERSO: .S. IDENTIFI S Capital Gr PPROPRIATE BO	SCHEDULE 13D N CATION NO. OF ABOVE PERSON OUP, LLC	(a) [x]
1) 2) 3)	NAME OF REPOSITION OF THE ALL SEC USE ONLY	O7 ORTING PERSO .S. IDENTIFI S Capital Gr PPROPRIATE BO Y UNDS F DISCLOSURE	SCHEDULE 13D N CATION NO. OF ABOVE PERSON OUP, LLC OX IF A MEMBER OF A GROUP	(a) [x] (b) _
1) 2) 3) 4)	NAME OF REPOSITION OF THE AMERICAN CHECK THE AMERICAN SEC USE ONLY SOURCE OF FURTHER SOURCE OF THE CHECK BOX IN ITEMS 2 (d) (d)	OT ORTING PERSO S. IDENTIFI Capital Gr PPROPRIATE BO Y UNDS F DISCLOSURE OR 2(e)	SCHEDULE 13D N CATION NO. OF ABOVE PERSON OUP, LLC OX IF A MEMBER OF A GROUP	(a) [x] (b) _ UIRED PURSUANT TO
1) 2) 3) 4)	NAME OF REPOSITION OF THE AMERICAN CHECK THE AMERICAN SEC USE ONLY SOURCE OF FURTHER SOURCE OF THE CHECK BOX IN ITEMS 2 (d) (d)	O7 ORTING PERSO .S. IDENTIFI S Capital Gr PPROPRIATE B Y UNDS F DISCLOSURE OR 2(e) OR PLACE OF	SCHEDULE 13D N CATION NO. OF ABOVE PERSON OUP, LLC OX IF A MEMBER OF A GROUP OO OF LEGAL PROCEEDINGS IS REQ	(a) [x] (b) _ UIRED PURSUANT TO
1) 2) 3) 4) 5)	NAME OF REPOSITION OF THE PROPERTY OF THE AMERICAN SEC USE ONLY SOURCE OF FURTHER 2 (d) (CITIZENSHIP)	O7 ORTING PERSO .S. IDENTIFI S Capital Gr PPROPRIATE BO Y UNDS F DISCLOSURE OR 2(e) OR PLACE OF Delaware	SCHEDULE 13D N CATION NO. OF ABOVE PERSON OUP, LLC OX IF A MEMBER OF A GROUP OO OF LEGAL PROCEEDINGS IS REQUENTED IN THE SECOND IN THE SEC	(a) [x] (b) _ UIRED PURSUANT TO
1) 2) 3) 4) 5) 6) NUMBEF SHARES	NAME OF REPORT OF S.S. OR I.R. Ramius CHECK THE ADDRESS ONLY SEC USE ONLY SOURCE OF FURTHER 2 (d) (CONTINUE OF SOURCE OF SO	OT ORTING PERSO .S. IDENTIFI S Capital Gr PPROPRIATE BO Y UNDS F DISCLOSURE OR 2(e) OR PLACE OF Delaware 7)	SCHEDULE 13D N CATION NO. OF ABOVE PERSON OUP, LLC OX IF A MEMBER OF A GROUP OO OF LEGAL PROCEEDINGS IS REQUE ORGANIZATION SOLE VOTING POWER 545,776	(a) [x] (b) _ UIRED PURSUANT TO
1) 2) 3) 4) 5) 6) NUMBEF SHARES	NAME OF REPORTS.S. OR I.R. Ramius CHECK THE ADDRESSED USE ONLY SOURCE OF FURTHER 2 (d) (CITIZENSHIP) R OF GREEN CONTROL OF GR	O7 ORTING PERSO .S. IDENTIFI S Capital Gr PPROPRIATE BO Y UNDS F DISCLOSURE OR 2(e) OR PLACE OF Delaware	SCHEDULE 13D N CATION NO. OF ABOVE PERSON OUP, LLC OX IF A MEMBER OF A GROUP OO OF LEGAL PROCEEDINGS IS REQUE ORGANIZATION SOLE VOTING POWER	(a) [x] (b) _ UIRED PURSUANT TO

REPOR' PERSOI		9)	SOLE DISPOSITIVE POWER 545,776
*****		10)	SHARED DISPOSITIVE POWER none
11)	AGGREGATE AM	OUNT BENEFI	CIALLY OWNED BY EACH REPORTING PERSON 545,776
12)	CHECK BOX IF	THE AGGREG	GATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
13)	PERCENT OF C	LASS REPRES	SENTED BY AMOUNT IN ROW (11) 3.65%
14)	TYPE OF REPO	RTING PERSC	ON IA, OO
			SCHEDULE 13D
	No. 87155110		
1)			ON CCATION NO. OF ABOVE PERSON 13-3946794
2)	CHECK THE AP	PROPRIATE B	BOX IF A MEMBER OF A GROUP (a) [x] (b) _
3)	SEC USE ONLY		
4)	SOURCE OF FU	NDS	00
5)	CHECK BOX IF		OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
6)		OR PLACE OF Delaware	ORGANIZATION
NUMBEI SHARE:		7)	SOLE VOTING POWER 545,776
	ICIALLY	8)	SHARED VOTING POWER none
REPOR' PERSOI		9)	SOLE DISPOSITIVE POWER 545,776
		10)	SHARED DISPOSITIVE POWER none
11)	AGGREGATE AM	OUNT BENEFI	CIALLY OWNED BY EACH REPORTING PERSON 545,776
12)	CHECK BOX IF	THE AGGREG	GATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
13)	PERCENT OF C	LASS REPRES	SENTED BY AMOUNT IN ROW (11)

3.65%

14)	TYPE OF REPO	RTING PERSO	OO NO
			SCHEDULE 13D
CUSIP	No. 87155110	7	
		_	
1)			ON ICATION NO. OF ABOVE PERSON
2)	CHECK THE AP	PROPRIATE B	BOX IF A MEMBER OF A GROUP (a) [x] (b) _
3)	SEC USE ONLY		
4)	SOURCE OF FU	NDS	00
5)	CHECK BOX IF ITEMS 2(d) O		OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
6)		OR PLACE OF United Stat	F ORGANIZATION Les
		7)	SOLE VOTING POWER
NUMBE SHARE			none
	ICIALLY	8)	SHARED VOTING POWER 545,776
REPOR PERSO WITH		9)	SOLE DISPOSITIVE POWER none
W 1 111		10)	SHARED DISPOSITIVE POWER 545,776
11)	AGGREGATE AM	OUNT BENEFI	CIALLY OWNED BY EACH REPORTING PERSON 545,776
12)	CHECK BOX IF	THE AGGREG	GATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
13)	PERCENT OF C	LASS REPRES	SENTED BY AMOUNT IN ROW (11) 3.65%
14)	TYPE OF REPO	RTING PERSC	DN IN

SCHEDULE 13D

CUSIP No. 871551107

1)	NAME OF REPO S.S. OR I.R. Morgan			. OF ABOVE P	ERSON		
2)	CHECK THE AP	PROPRIATE B	SOX IF A ME	EMBER OF A G	ROUP		[x]
3)	SEC USE ONLY						
4)	SOURCE OF FU	NDS	00				
5)	CHECK BOX IF ITEMS 2(d) O		OF LEGAL	PROCEEDINGS	IS REQUI	RED E	PURSUANT TO
6)	CITIZENSHIP	OR PLACE OF United Stat		TION			
NUMBEI SHARE:		7)	SOLE VOTI	ING POWER			
	ICIALLY	8)	SHARED VO 545,776	OTING POWER			
REPOR'S PERSON WITH	-	9)	SOLE DISE	POSITIVE POW	ER		
		10)	SHARED DI 545,776	SPOSITIVE P	OWER		
11)	AGGREGATE AM	OUNT BENEFI		NED BY EACH	REPORTING	PERS	SON
12)	CHECK BOX IF	THE AGGREG	ATE AMOUNT	IN ROW (11) EXCLUDE	S CEF	RTAIN SHARES
13)	PERCENT OF C	LASS REPRES	ENTED BY A		W (11)		
14)	TYPE OF REPO	RTING PERSO	N				
			CCUEI	DULE 13D			
			SCHEL	NOTE ION			
CUSIP	No. 87155110	7 -					
1)	NAME OF REPO S.S. OR I.R. Jeffre		CATION NO.	. OF ABOVE P	ERSON		
2)	CHECK THE AP	PROPRIATE B	OX IF A ME	EMBER OF A G	ROUP		[x]
3)	SEC USE ONLY						
4)	SOURCE OF FU	NDS	00				
5)	CHECK BOX IF		OF LEGAL	PROCEEDINGS	IS REQUI	RED I	PURSUANT TO

6)	0111221101111	United Sta	OF ORGANIZATION
		Onitted Sta	ites
NUMBI SHARI	ER OF	7)	SOLE VOTING POWER none
BENEI	FICIALLY D BY	8)	SHARED VOTING POWER 545,776
	RTING	9)	SOLE DISPOSITIVE POWER none
		10)	SHARED DISPOSITIVE POWER 545,776
1)	AGGREGATE A	MOUNT BENEF	CICIALLY OWNED BY EACH REPORTING PERSON 545,776
L2)	CHECK BOX I	F THE AGGRE	GATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
L3)	PERCENT OF	CLASS REPRE	SENTED BY AMOUNT IN ROW (11) 3.65%
L4)	TYPE OF REP	ORTING PERS	SON
			SCHEDULE 13D
CUSI	P No. 8715511	07	SCHEDULE 13D
CUSII	P No. 8715511	07 ——	SCHEDULE 13D
	NAME OF REP	 ORTING PERS	SON 'ICATION NO. OF ABOVE PERSON
1)	NAME OF REPOSION OF THOMA	ORTING PERS .S. IDENTIF s W. Straus	SON 'ICATION NO. OF ABOVE PERSON
L) 2)	NAME OF REPOSION OF THOMA	ORTING PERS .S. IDENTIF s W. Straus PPROPRIATE	SON CICATION NO. OF ABOVE PERSON SS BOX IF A MEMBER OF A GROUP (a) [x]
L) 2)	NAME OF REPOSITION OF THE ALECTOR OF	ORTING PERS .S. IDENTIF S W. Straus PPROPRIATE	SON CICATION NO. OF ABOVE PERSON SS BOX IF A MEMBER OF A GROUP (a) [x]
CUSII 1) 2) 3) 4)	NAME OF REPOSITION OF THE AMERICAN CHECK THE AMERICAN SEC USE ONL	ORTING PERS .S. IDENTIF S W. Straus PPROPRIATE Y UNDS F DISCLOSUR	SON CICATION NO. OF ABOVE PERSON SS BOX IF A MEMBER OF A GROUP (a) [x] (b) _
2) 3) 4)	NAME OF REPOSITION OF THE AMERICAN CHECK THE AMERICAN SEC USE ONLESSOURCE OF FOR CHECK BOX INTERMS 2 (d)	ORTING PERS .S. IDENTIF S W. Straus PPROPRIATE Y UNDS F DISCLOSUR OR 2(e)	OO RE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO _ OF ORGANIZATION
2) 3) 1) 5)	NAME OF REPOSITION OF THE POSITION OF THE POSI	ORTING PERS .S. IDENTIF S W. Straus PPROPRIATE Y UNDS F DISCLOSUF OR 2(e) OR PLACE C	OO RE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO _ OF ORGANIZATION
2) 3) 4) 5) NUMBI	NAME OF REPOSITION OF THE NAME OF REPOSITION OF THE NAME OF THE NA	ORTING PERS .S. IDENTIF S W. Straus PPROPRIATE Y UNDS F DISCLOSUF OR 2(e) OR PLACE C United Sta	SON CICATION NO. OF ABOVE PERSON SS BOX IF A MEMBER OF A GROUP OO RE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO

10) SHARED DISPOSITIVE POWER 545,776

11)	AGGREGATE AN	MOUNT BENEFI		NED BY	EACH R	EPORTING	PERSON	
12)	CHECK BOX IF	F THE AGGREGA	ATE AMOUN	NT IN RO	OW (11)	EXCLUDES	CERTAIN	SHARES
13)	PERCENT OF C	CLASS REPRESI		AMOUNT	IN ROW	(11)		
14)	TYPE OF REPO	ORTING PERSOI	N II	1				
			SCHE	EDULE 13	3D			
CUSIP	No. 87155110)7						
1)	S.S. OR I.R.	DRTING PERSON S. IDENTIFICATION		O. OF A	BOVE PE	RSON		13-3532932
2)	CHECK THE A	PPROPRIATE BO	OX IF A M	MEMBER (OF A GR	OUP.	(a) _ (b) [x]	
3)	SEC USE ONLY	ľ						
4)	SOURCE OF FU	JNDS	WC					
5)	CHECK BOX IE	F DISCLOSURE DR 2(e)	OF LEGAI	L PROCEI	EDINGS	IS REQUIF	RED PURSUA	ANT TO
6)	CITIZENSHIP	OR PLACE OF Delaware	ORGANIZA	ATION				
NUMBE:		7)	SOLE VOI	TING PO	√ER			
	ICIALLY	8)	SHARED V	OTING I	POWER			
REPOR' PERSON WITH		9)	SOLE DIS	SPOSITI	VE POWE	R		
		10)	SHARED I	OISPOSI'	TIVE PC	WER		
11)	AGGREGATE AN	MOUNT BENEFI		NNED BY	EACH R	EPORTING	PERSON	
12)	CHECK BOX I	THE AGGREGA	ATE AMOUN	NT IN RO	OW (11)	EXCLUDES		SHARES
13)	PERCENT OF C	CLASS REPRESI		AMOUNT	IN ROW	(11)		

14)

TYPE OF REPORTING PERSON

PN, BD

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Millennium Management, L.L.C.

13-3804139

	Millen	nium Manage	ment, L.L.C.	13-3804139
2)	CHECK THE AP	PROPRIATE B	OX IF A MEMBER OF A GROUP	(a) _ (b) [x]
3)	SEC USE ONLY			
4)	SOURCE OF FU	NDS	00	
5)	CHECK BOX IF ITEMS 2(d) O		OF LEGAL PROCEEDINGS IS	REQUIRED PURSUANT TO [x]
6)		OR PLACE OF Delaware	ORGANIZATION	
NUMBE SHARE		7)	SOLE VOTING POWER none	
BENEF OWNED EACH	CICIALLY BY	8)	SHARED VOTING POWER none	
REPOR PERSC WITH	-	9)	SOLE DISPOSITIVE POWER none	
	•	10)	SHARED DISPOSITIVE POWER none	
11)	AGGREGATE AM	OUNT BENEFI	CIALLY OWNED BY EACH REPO	PRTING PERSON
12)	CHECK BOX IF	THE AGGREG	ATE AMOUNT IN ROW (11) EX	CLUDES CERTAIN SHARES
13)	PERCENT OF C	LASS REPRES	ENTED BY AMOUNT IN ROW (1 0.0%	1)
14)	TYPE OF REPO	RTING PERSC	N 00	

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Israel A. Englander

2)	CHECK THE A	PPROPRIATE B	OX IF A MEMBER	OF A GF	ROUP	(a) _ (b) [x]	
3)	SEC USE ONLY	Ĭ					
4)	SOURCE OF FU	JNDS	00				
5)	CHECK BOX II		OF LEGAL PROC	EEDINGS	IS REQUI	RED PURSU	ANT TO
6)	CITIZENSHIP	OR PLACE OF United Stat	ORGANIZATION es				
NUMBE:		7)	SOLE VOTING P	OWER			
	ICIALLY	8)	SHARED VOTING none	POWER			
REPOR'		9)	SOLE DISPOSIT	IVE POWE	IR.		
WITH		10)	SHARED DISPOS	ITIVE PC	WER		
11)			CIALLY OWNED B none ATE AMOUNT IN				SHARES
13)	PERCENT OF (CLASS REPRES	ENTED BY AMOUN 0.0%	T IN ROW	I (11)		
14)	TYPE OF REPO	DRTING PERSO	N IN				
			SCHEDULE	13D			
CUSIP	No. 87155110)7 					
1)			CATION NO. OF	ABOVE PE	ERSON		20-0133443
2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) [x] (b) _						
3)	SEC USE ONLY	ľ					
4)	SOURCE OF FU	JNDS	WC				
5)	CHECK BOX II		OF LEGAL PROC	EEDINGS	IS REQUI	RED PURSU	
6)	CITIZENSHIP	OR PLACE OF Delaware	ORGANIZATION				

NUMBE	ID OF	7)	SOLE VOTING POWER
SHARE			1,900
BENEF	CIALLY	8)	SHARED VOTING POWER
OWNED) BY		none
EACH REPOR	RTING	9)	SOLE DISPOSITIVE POWER
PERSC		<i>3</i> /	1,900
WITH			
		10)	SHARED DISPOSITIVE POWER none
			none
11)	AGGREGATE AM	OUNT BENEF	ICIALLY OWNED BY EACH REPORTING PERSON
			1,900
12)	CHECK BOX IF	THE AGGREO	GATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
			I_I
13)	PERCENT OF C	LASS REPRES	SENTED BY AMOUNT IN ROW (11)
			0.01%
14)	TYPE OF REPO	RTING PERSO	NO
			PN

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
RJG Capital Management, LLC

20-0027325

21	CHECK THE 35		DOV TE A MEMBER OF A CROUP (a) []
2)	CHECK THE AF	PROPRIATE B	BOX IF A MEMBER OF A GROUP (a) [x]
			(b) _
3)	SEC USE ONLY	7	
4)	SOURCE OF FU	JNDS	00
5)	CHECK BOX IF	DISCLOSURE	OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
	ITEMS 2(d) (DR 2(e)	1_1
6)	CITIZENSHIP	OR PLACE OF	ORGANIZATION
		Delaware	
		7)	SOLE VOTING POWER
NUMBE	ER OF	,	1,900
SHARE	ES		
	FICIALLY	8)	SHARED VOTING POWER
OWNEI) BY		none
EACH	RTING	9)	SOLE DISPOSITIVE POWER
PERSO		9)	1,900
WITH) IV		1, 300
		10)	SHARED DISPOSITIVE POWER
			none

11)	AGGREGATE AM	OUNT BENEFI	CCIALLY OWNED BY EACH REPORTING PERSON 1,900
12)	CHECK BOX IF	THE AGGREG	GATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
13)	PERCENT OF C	LASS REPRES	SENTED BY AMOUNT IN ROW (11) 0.01%
14)	TYPE OF REPO	RTING PERSC	OO 00
			SCHEDULE 13D
CUSIF	No. 87155110	7	
1)	NAME OF REPO S.S. OR I.R. Ronald	S. IDENTIFI	ON CCATION NO. OF ABOVE PERSON
2)	CHECK THE AP	PROPRIATE B	BOX IF A MEMBER OF A GROUP (a) [x] (b) _
3)	SEC USE ONLY		
4)	SOURCE OF FU	NDS	00
5)	CHECK BOX IF ITEMS 2(d) O		OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
6)		OR PLACE OF United Stat	ORGANIZATION ces
NUMBE SHARE		7)	SOLE VOTING POWER 1,900
	FICIALLY	8)	SHARED VOTING POWER none
REPOR PERSO WITH		9)	SOLE DISPOSITIVE POWER 1,900
W1111		10)	SHARED DISPOSITIVE POWER none
11)	AGGREGATE AM	 OUNT BENEFI	CCIALLY OWNED BY EACH REPORTING PERSON 1,900
12)	CHECK BOX IF	THE AGGREG	GATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
13)	PERCENT OF C	LASS REPRES	SENTED BY AMOUNT IN ROW (11) 0.01%
14)	TYPE OF REPO	RTING PERSC	DN IN

This Amendment No. 2 amends and supplements the Schedule 13D filed with the Securities and Exchange Commission on July 6, 2004, as amended by that certain Amendment No. 1 filed on April 29, 2005 (together, the "Statement"), by and on behalf of Barington Companies Equity Partners, L.P. and others with respect to the common stock, par value \$0.05 per share (the "Common Stock"), of Syms Corp., a New Jersey corporation (the "Company"). The principal executive offices of the Company are located at Syms Way, Secaucus, New Jersey 07094.

Item 2. Identity and Background.

Item 2(a)-(c) 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 Investments, L.P., Barington Companies Advisors, LLC, Barington Capital Group, L.P., LNA Capital Corp., James Mitarotonda, Parche, LLC, Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC, Ramius Capital Group, LLC, C4S & Co., LLC, Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon, Thomas W. Strauss, RJG Capital Partners, L.P., RJG Capital Management, LLC and Ronald Gross (each, a "Reporting Entity" and, collectively, the "Reporting Entities"). This Statement is also being filed by Millenco, L.P., Millennium Management, L.L.C. and Israel A. Englander.

As a result of the transaction described in Item 3 below, Millenco, L.P., Millennium Management, L.L.C. and Israel A. Englander are no longer beneficial owners of Common Stock of the Company and will no longer be a party to any further Schedule 13D filings by the Reporting Entities.

As of the date of this Amendment No. 2, the Reporting Entities are the beneficial owners of, in the aggregate, 1,125,315 shares of Common Stock, representing approximately 7.54% of the shares of Common Stock presently outstanding.

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 business and principal office 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 business and principal office 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.

Barington Investments, 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 business and principal office of Barington Investments, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019. The general partner of Barington Investments, L.P. is Barington Companies Advisors, LLC.

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 business and principal office 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 office 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 business and principal office of Barington Companies Advisors, LLC 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 formed to be 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 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.

Each of Starboard Value & Opportunity Fund, LLC and Parche, 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 business and principal office of Starboard Value & Opportunity Fund, LLC and Parche, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017.

The Managing Member of each of Starboard Value & Opportunity Fund, LLC and Parche, 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 business and principal office of Admiral Advisors, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017.

The sole member of Admiral Advisors, 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 business and principal office 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 business and principal office 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.

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 business and principal office 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 business and principal office of RJG Capital Management, LLC is 11517 West Hill Drive, North Bethesda, Maryland 20852. Ronald 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.

Item 2(e) of the Statement is hereby amended and supplemented as follows:

(e) As a result of the transaction described in Item 3 below, Millenco, L.P., Millennium Management, L.L.C. and Israel A. Englander are no longer beneficial owners of Common Stock of the Company and will no longer be parties to any further Schedule 13D filings by the Reporting Entities. However, on December 1, 2005, Millennium Management L.L.C. and Mr. Englander, together with Millennium Partners, L.P. and certain related persons and entities, entered into settlements with the Securities and Exchange Commission ("SEC") and the Attorney General of the State of New York (the "NYAG") relating to allegations that Millennium Partners, L.P. had engaged in a pattern of deceptive "market timing" of mutual fund shares in years prior to 2004 and, in the case of the settlement with the NYAG only, had failed to take adequate steps to prevent a trader from engaging in mutual fund "late trading" in violation of firm policy. The parties neither admitted nor denied the allegations or findings (except as to jurisdiction) but consented to the entry of findings. The SEC proceedings are In the Matter of Millennium Partners, L.P., et al. Securities Act Release No. 8639 (December 1, 2005), available at www.sec.gov. Contemporaneously, the NYAG issued an Assurance of Discontinuance relating to the claims and findings of that office. None of such Reporting Persons nor any other party admitted or denied any of the allegations or findings in these matters. The remedies included disgorgement by the entities of approximately \$148 million of mutual fund trading profits, civil penalties aggregating approximately \$32.15 million (with approximately \$30 million being paid by Mr. Englander), an administrative order to cease and desist from violations of the antifraud provisions of the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, and prophylactic relief.

Item 2(f) of the Statement is hereby amended and restated as follows:

- (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. (BVI), who is a citizen of the United Kingdom.
- Item 3. Source and Amount of Funds or Other Consideration.

The information contained in Item 3 of the Statement is hereby amended and supplemented by adding the following:

On March 16, 2006, Millenco, L.P. sold an aggregate of 115,197 shares of Common Stock to Barington Investments, L.P. at a price of \$15.43 per share. The amount of funds expended by Barington Investments, L.P. for such purchase was approximately \$1,777,489.71. The purchase of Common Stock described above was

effected at the market price of the Company's Common Stock on the Nasdaq National Market.

In addition to the transaction described above, since the filing of the Statement, the Reporting Entities purchased in open market transactions an aggregate of 140,400 shares of Common Stock. The amount of funds expended for such purchases was approximately \$80,882.68 by Barington Companies Equity Partners, L.P., \$1,599,499.31 by Barington Companies Offshore Fund Ltd. (BVI) and \$384,544.71 on behalf of Millenco, L.P.

All such purchases effectuated by a Reporting Entity since the filing of the Statement are described in Schedule III 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.

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

(a) As of the date of this Amendment No. 2, Barington Companies Equity Partners, L.P. beneficially owns an aggregate of 263,332 shares of Common Stock, representing approximately 1.76% of the shares of Common Stock presently outstanding based upon the 14,933,587 shares of Common Stock reported by the Company to be issued and outstanding as of December 30, 2005 in its Form 10-Q filed with the Securities and Exchange Commission on January 5, 2006 (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 263,332 shares of Common Stock owned by Barington Companies Equity Partners, L.P.

As of the date of this Amendment No. 2, Barington Companies Offshore Fund, Ltd. (BVI) beneficially owns 199,110 shares of Common Stock, constituting approximately 1.33% of the Issued and Outstanding Shares. As of the date of this Amendment No. 2, Barington Investments, L.P. beneficially owns 115,197 shares of Common Stock, constituting approximately 0.77% of the Issued and Outstanding Shares. As the investment advisor to

Barington Companies Offshore Fund, Ltd. (BVI) and the general partner of Barington Investments, L.P., Barington Companies Advisors, LLC may be deemed to beneficially own the 199,110 shares of Common Stock owned by Barington Companies Offshore Fund, Ltd. (BVI) and the 115,197 shares of Common Stock owned by Barington Investments, L.P., representing an aggregate of 314,307 shares, constituting approximately 2.10% 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 115,197 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 199,110 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 263,332 shares of Common Stock owned by Barington Companies Equity Partners, L.P., representing an aggregate of 577,639 shares, constituting approximately 3.87% 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 263,332 shares owned by Barington Companies Equity Partners, L.P., the 115,197 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 199,110 shares owned by Barington Companies Offshore Fund, Ltd. (BVI), representing an aggregate of 577,639 shares, constituting approximately 3.87% 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 263,332 shares owned by Barington Companies

Equity Partners, L.P., the 115,197 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 199,110 shares owned by Barington Companies Offshore Fund, Ltd. (BVI), representing an aggregate of 577,639 shares, constituting approximately 3.87% of the Issued and Outstanding Shares. Mr. Mitarotonda has sole voting and dispositive power with respect to the 263,332 shares owned by Barington Companies Equity Partners, L.P., the 115,197 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 199,110 shares owned by Barington Companies Offshore Fund, Ltd. (BVI). Mr. Mitarotonda disclaims beneficial ownership of any such shares except to the extent of his pecuniary interest therein.

As of the date of this Amendment No. 2, each of Parche, LLC and Starboard Value & Opportunity Fund, LLC beneficially own 90,323 and 455,453 shares, respectively, of Common Stock, constituting approximately 0.60% and 3.05%, respectively, of the Issued and Outstanding Shares. As the Managing Member of each of Parche, LLC and Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC may be deemed to beneficially own the 90,323 shares and the 455,453 shares, respectively, of Common Stock owned by Parche, LLC and Starboard Value & Opportunity Fund, LLC, representing an aggregate of 545,776 shares, constituting approximately 3.65% of the Issued and Outstanding Shares. As the sole member of Admiral Advisors, LLC, Ramius Capital Group, LLC may be deemed to beneficially own the 90,323 shares and the 455,453 shares, respectively, of Common Stock owned by Parche, LLC and Starboard Value & Opportunity Fund, LLC, representing an aggregate of 545,776 shares, constituting approximately 3.65% 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 90,323 shares and the 455,453 shares, respectively, of Common Stock owned by Parche, LLC and Starboard Value & Opportunity Fund, LLC, representing an aggregate of 545,776 shares, constituting approximately 3.65% 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 90,323 shares and the 455,453 shares, respectively, of Common Stock owned by Parche, LLC and Starboard Value &

Opportunity Fund, LLC, representing an aggregate of 545,776 shares, constituting approximately 3.65% of the Issued and Outstanding Shares. Each of Messrs. Cohen, Stark, Solomon and Strauss share voting and dispositive power with respect to the 90,323 shares and the 455,453 shares, respectively, owned by Parche, LLC and Starboard Value & Opportunity Fund, 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.

As of the date of this Amendment No. 2, RJG Capital Partners, L.P. beneficially owns 1,900 shares of Common Stock, constituting approximately 0.01% 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 1,900 shares owned by RJG Capital Partners, L.P., constituting approximately 0.01% 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., Mr. Gross may be deemed to beneficially own the 1,900 shares owned by RJG Capital Partners, L.P., constituting approximately 0.01% of the Issued and Outstanding Shares. Mr. Gross has sole voting and dispositive power with respect to the 1,900 shares 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), 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 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, Understanding or Relationships With Respect to Securities of the Issuer.

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

Barington Companies Advisors, LLC is compensated for its services as the general partner of Barington Investments, L.P. by an affiliate of Millennium Partners, L.P., the limited partner, pursuant to a separate agreement.

Item 7. Material to be Filed as Exhibits.

99.3 Agreement of Joint Filing among Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC, Barington Companies Offshore Fund, Ltd., Barington Investments, L.P., Barington Companies Advisors, LLC, Barington Capital Group, L.P., LNA Capital Corp., James Mitarotonda, Parche, LLC, Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC, Ramius Capital Group, LLC, C4S & Co., LLC, Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon, Thomas W. Strauss, Millenco, L.P., Millennium Management, L.L.C., Israel A. Englander, RJG Capital Partners, L.P., RJG Capital Management, LLC and Ronald Gross dated March 17, 2006. (The Agreement of Joint Filing that was previously filed has been superseded and replaced by the attached Agreement of Joint Filing, which is in full force and effect.)

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: March 17, 2006

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 INVESTMENTS, L.P. By: Barington Companies Advisors, LLC, its general partner By: /s/ James A. Mitarotonda Name: James A. Mitarotonda Title: Authorized Signatory BARINGTON COMPANIES ADVISORS, LLC By: /s/ James A. Mitarotonda _____ Name: James A. Mitarotonda Title: Authorized Signatory 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

PARCHE, LLC

By: Admiral Advisors, LLC, its managing member

STARBOARD VALUE & OPPORTUNITY FUND, LLC

By: Admiral Advisors, LLC, its managing member

ADMIRAL ADVISORS, LLC By: Ramius Capital Group, LLC its sole member RAMIUS CAPITAL GROUP, LLC By: C4S & Co., LLC, its Managing Member C4S & CO., LLC By: /s/ Jeffrey M. Solomon Name: Jeffrey M. Solomon Title: Authorized Signatory /s/ Jeffrey M. Solomon _____ Jeffrey M. Solomon, individually and as attorney-in-fact for Peter A. Cohen, Morgan B. Stark, and Thomas W. Strauss MILLENCO, L.P. By: Millennium Management, L.L.C., its general partner By: /s/ Terry Feeney _____ Name: Terry Feeney Title: Chief Operating Officer MILLENNIUM MANAGEMENT, L.L.C. By: /s/ Terry Feeney Name: Terry Feeney Title: Chief Operating Officer /s/ Israel A. Englander _____ Israel A. Englander 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 RJG CAPITAL MANAGEMENT, LLC

By: /s/ Ronald J. Gross

Name: Ronald J. Gross Title: Managing Member

/s/ Ronald J. Gross

Ronald J. Gross

SCHEDULE I

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

Name and Position	Principal Occupation Principal	incipal 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.	
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. Church Street22 Hamilton HM11, Bermuda
Melvyn Brunt Treasurer	Chief Financial Officer of Barington Capital Group, L.P.	

SCHEDULE II

Officers of LNA Capital Corp.

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 Brunt	Chief Financial Officer of	888 Seventh Avenue

Treasurer

Barington Capital Group, L.P.

17th Floor New York, NY 10019

SCHEDULE III

This schedule sets forth information with respect to each purchase of Common Stock which was effectuated by a Reporting Entity since the filing of the Statement. All transactions were effectuated in the open market through a broker except to the extent set forth in Item 3 above.

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

	Number of		
Date	Shares	Price Per Share	Cost(*)
4/29/2005	20	\$11.800	\$236.00
10/11/2005	3,640	\$13.165	\$47,920.60
10/12/2005	2,480	\$13.196	\$32,726.08

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

	Number of		
Date	Shares	Price Per Share	Cost(*)
4/29/2005	20	\$11.800	\$236.00
10/11/2005	2,730	\$13.165	\$35,940.45
10/12/2005	1,860	\$13.196	\$24,544.56
3/14/2006	3,300	\$14.751	\$48,678.30
3/15/2006	100,000	\$14.901	\$1,490,100.00

Shares purchased (sold) on behalf of Millenco, L.P.

	Number of		
Date	Shares	Price Per Share	Cost(*)
4/29/2005	60	\$11.800	\$708.00
10/11/2005	2,730	\$13.165	\$35,940.45
10/12/2005	1,860	\$13.196	\$24,544.56
3/15/2006	21,700	\$14.901	\$323,351.70
3/16/2006	(115, 197)	\$15.430	\$(1,777,489.71)

Shares purchased by Barington Investments, ${\tt L.P.}$

	Number of		
Date	Shares	Price Per Share	Cost(*)
3/16/2006	115,197	\$15.430	\$1,777,489.71

^(*) Excludes commissions and other execution-related costs.