GRIFFON CORP Form SC 13D/A March 16, 2007

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

SCHEDULE 13D (Rule 13d-101) (Amendment No. 1)

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

Griffon Corporation
---(Name of Issuer)

Common Stock, par value \$0.25 per share
----(Title of Class of Securities)

398433102 -----(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 15, 2007

(Date of Event which Requires Filing
 of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(e), 13d-1(f), or 13d-1(g), check the following box:  $|\_|$ .

(Continued on following pages)

(Page 1 of 21 Pages)

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SCHEDULE 13D

CUSIP No. 398433102

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1 NAME OF REPORTING PERSON: Barington Companies Equity Partners, L.P.

I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY): 13-4088890

2	CHECK THE APP	ROPRIATE BOX IF A MEMBER OF A GROU	P (a) [X] (b) []
3	SEC USE ONLY		
4	SOURCE OF FUN	DS:	WC
5		DISCLOSURE OF LEGAL PROCEEDINGS URSUANT TO ITEM 2(d) OR 2(e)	[_]
6	CITIZENSHIP O	R PLACE OF ORGANIZATION	Delaware
NIIMD		7 SOLE VOTING POWER	436,384
SHAI		8 SHARED VOTING POWER	none
OWNED 1		9 SOLE DISPOSITIVE POWER	436,384
	RTING N WITH	10 SHARED DISPOSITIVE POWER	none
11	AGGREGATE AMO EACH REPORTIN	UNT BENEFICIALLY OWNED BY G PERSON:	436,384
12	CHECK BOX IF EXCLUDES CERT	THE AGGREGATE AMOUNT IN ROW (11) AIN SHARES	[_]
13	PERCENT OF CL BY AMOUNT IN	ASS REPRESENTED ROW (11):	1.46%
14	TYPE OF REPOR	TING PERSON:	PN
CUSIP No	. 398433102	SCHEDULE 13D	Page 3 of 21 Pages
1	NAME OF REPOR	TING PERSON: Barington Companies I	nvestors, LLC
	I.R.S. IDENTI	FICATION NO. OF ABOVE PERSON (ENTI	TIES ONLY): 13-4126527
2		ROPRIATE BOX IF A MEMBER OF A GROU	
3	SEC USE ONLY		
4	SOURCE OF FUN		00
5	CHECK BOX IF	DISCLOSURE OF LEGAL PROCEEDINGS URSUANT TO ITEM 2(d) OR 2(e)	[_]
6	CITIZENSHIP O		Delaware
3,7773.4		7 SOLE VOTING POWER	436,384
NUMBI SHAI	DIC OI	8 SHARED VOTING POWER	

BENEFIC	CIALLY BY EACH	9	SOLE DISPOSITIVE POWER	436,384	
	RTING N WITH	10	SHARED DISPOSITIVE POWER	none	
11	AGGREGATE AMO		BENEFICIALLY OWNED BY	436,384	
12	CHECK BOX IF EXCLUDES CERT		AGGREGATE AMOUNT IN ROW (11) SHARES	[_]	
13	PERCENT OF CI BY AMOUNT IN			1.46%	
14	TYPE OF REPOR	RTING	FERSON:	00	
CUSIP No.	. 398433102		SCHEDULE 13D	Page 4	of 21 Pages
1	NAME OF REPOR	RTING	G PERSON: Barington Investments,	L.P.	
	I.R.S. IDENT	IFICA	TION NO. OF ABOVE PERSON (ENTIT	IES ONLY):	20-2871525
2	CHECK THE APE	(a) [X] (b) []			
3	SEC USE ONLY				
4	SOURCE OF FUN	NDS:		WC	
5			CLOSURE OF LEGAL PROCEEDINGS  JANT TO ITEM 2(d) OR 2(e)	[_]	
6	CITIZENSHIP (	DR PI	ACE OF ORGANIZATION	Delaware	
NIIMRE	ER OF	7	SOLE VOTING POWER	313,204	
SHAF		8	SHARED VOTING POWER	none	
OWNED E	BY EACH RTING	9	SOLE DISPOSITIVE POWER	313,204	
		10	SHARED DISPOSITIVE POWER	none	
11	AGGREGATE AMO		BENEFICIALLY OWNED BY	313,204	
	EXCLUDES CERT	CAIN	AGGREGATE AMOUNT IN ROW (11) SHARES	[_]	
13	PERCENT OF CI	LASS	REPRESENTED (11):	1.05%	
	TYPE OF REPOR			PN 	

			SCHEDULE 13D					
CUSIP No	. 398433102					Page 5	of 21	Pages
1	NAME OF REPOR	RTING PERSC	DN: Barington Compar	nies Adv	isor	s, LLC		
	I.R.S. IDENTI	FICATION N	NO. OF ABOVE PERSON	(ENTITI	ES O	NLY):	20-0	327470
2	CHECK THE APF	PROPRIATE E	30X IF A MEMBER OF F		(a) (b)			
3	SEC USE ONLY							
4	SOURCE OF FUN	IDS:		(	00			
5			OF LEGAL PROCEEDIN		[_]			
6	CITIZENSHIP C	OR PLACE OF	ORGANIZATION	1	Dela	ware		
		7 SOLE	C VOTING POWER		313,	204		
SHA	ER OF RES	8 SHAF	RED VOTING POWER	 :	none			
BENEFICIALLY OWNED BY EACH			DISPOSITIVE POWER		313,	204		
	RTING N WITH	10 SHAF	RED DISPOSITIVE POWE	ER :	none			
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON:				313,	204		
12	CHECK BOX IF EXCLUDES CERT		GATE AMOUNT IN ROW		[_]			
13	PERCENT OF CI BY AMOUNT IN		SENTED		1.05	응		
14	TYPE OF REPOR	RTING PERSC	DN :	(	00			
CUSTP No	. 398433102		SCHEDULE 13D			Page 6	of 21	Pages
1		TING PERSO	DN: Benchmark Opport					
1			io. OF ABOVE PERSON					
2	CHECK THE APF	PROPRIATE E	BOX IF A MEMBER OF A		(a) (b)	[X]		
3	SEC USE ONLY							

4 SOURCE OF FU		
	UNDS:	WC
	F DISCLOSURE OF LEGAL PROCEEDINGS PURSUANT TO ITEM 2(d) OR 2(e)	[_]
6 CITIZENSHIP	OR PLACE OF ORGANIZATION	Ireland
	7 SOLE VOTING POWER	70,238
NUMBER OF SHARES	8 SHARED VOTING POWER	none
BENEFICIALLY OWNED BY EACH	9 SOLE DISPOSITIVE POWER	70,238
REPORTING PERSON WITH	10 SHARED DISPOSITIVE POWER	none
11 AGGREGATE AN EACH REPORT	MOUNT BENEFICIALLY OWNED BY ING PERSON:	70,238
12 CHECK BOX II EXCLUDES CER	F THE AGGREGATE AMOUNT IN ROW (11) RTAIN SHARES	[_]
13 PERCENT OF ( BY AMOUNT IN	CLASS REPRESENTED N ROW (11):	0.24%
14 TYPE OF REPO	DRTING PERSON:	C0
CUSIP No. 398433102	SCHEDULE 13D	D 7 . C 01 D
	DETING DEDGON. Device the confidence and	Page 7 of 21 Pages
1 NAME OF REPO	DRTING PERSON: Barington Offshore Ad	visors, LLC
1 NAME OF REPO	DRTING PERSON: Barington Offshore Adrification No. OF ABOVE PERSON (ENTI	visors, LLC TIES ONLY): 20-4797640
1 NAME OF REPO	FIFICATION NO. OF ABOVE PERSON (ENTI	visors, LLC TIES ONLY): 20-4797640
1 NAME OF REPO	PPROPRIATE BOX IF A MEMBER OF A GROU	visors, LLC TIES ONLY): 20-4797640
1 NAME OF REPORT I.R.S. IDENT 2 CHECK THE AND 3 SEC USE ONLY 4 SOURCE OF FOR	PPROPRIATE BOX IF A MEMBER OF A GROUP  Y  JNDS:  F DISCLOSURE OF LEGAL PROCEEDINGS	visors, LLC TIES ONLY): 20-4797640  P (a) [X] (b) []
1 NAME OF REPORT I.R.S. IDENT 2 CHECK THE AND 3 SEC USE ONLY 4 SOURCE OF FOR STREET IS REQUIRED	PPROPRIATE BOX IF A MEMBER OF A GROUP  Y  UNDS:  F DISCLOSURE OF LEGAL PROCEEDINGS	visors, LLC TIES ONLY): 20-4797640  (a) [X] (b) []
1 NAME OF REPORT I.R.S. IDENT 2 CHECK THE AND 3 SEC USE ONLY 4 SOURCE OF FURTHER SOU	PPROPRIATE BOX IF A MEMBER OF A GROUNTY  JUNDS:  F DISCLOSURE OF LEGAL PROCEEDINGS PURSUANT TO ITEM 2(d) OR 2(e)	visors, LLC  TIES ONLY): 20-4797640  P (a) [X] (b) []
1 NAME OF REPORT I.R.S. IDENTIFY TO THE AIR SEC USE ONLY A SOURCE OF FURTHER SECURED TO THE SECURE OF THE SHARES	PPROPRIATE BOX IF A MEMBER OF A GROU  JUNDS:  F DISCLOSURE OF LEGAL PROCEEDINGS PURSUANT TO ITEM 2(d) OR 2(e)  OR PLACE OF ORGANIZATION  7 SOLE VOTING POWER	visors, LLC  TIES ONLY): 20-4797640  P (a) [X] (b) []  OO  [_]  Delaware
1 NAME OF REPORT I.R.S. IDENTIFY I.R.S. IDENTI	PPROPRIATE BOX IF A MEMBER OF A GROU  Y  UNDS:  F DISCLOSURE OF LEGAL PROCEEDINGS PURSUANT TO ITEM 2(d) OR 2(e)  OR PLACE OF ORGANIZATION  7 SOLE VOTING POWER  8 SHARED VOTING POWER	visors, LLC  TIES ONLY): 20-4797640  P (a) [X] (b) []  OO  [_]  Delaware  70,238
1 NAME OF REPORT I.R.S. IDENTIFY  I.R.S. IDENTIFY  2 CHECK THE AND ADDRESS SECUSE ONLY.  4 SOURCE OF FURTHER SEQUIRED  6 CITIZENSHIP  NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING	PPROPRIATE BOX IF A MEMBER OF A GROU  Y  UNDS:  F DISCLOSURE OF LEGAL PROCEEDINGS PURSUANT TO ITEM 2(d) OR 2(e)  OR PLACE OF ORGANIZATION  7 SOLE VOTING POWER  8 SHARED VOTING POWER	visors, LLC  TIES ONLY): 20-4797640  P (a) [X] (b) []  OO  [_]  Delaware  70,238  none  70,238

11	AGGREGATE AMO	OUNT BENEFICIALLY OWNED BY NG PERSON:	70,238
12	CHECK BOX IF	THE AGGREGATE AMOUNT IN ROW (11) TAIN SHARES	[_]
13	PERCENT OF C	LASS REPRESENTED ROW (11):	0.24%
14	TYPE OF REPO	RTING PERSON:	IA, 00
CUSIP No	. 398433102	SCHEDULE 13D	Page 8 of 21 Pages
1	NAME OF REPO	RTING PERSON: Barington Companies O	ffshore Fund, Ltd.
	I.R.S. IDENT	IFICATION NO. OF ABOVE PERSON (ENTI	TIES ONLY):
2	CHECK THE AP	PROPRIATE BOX IF A MEMBER OF A GROU	P (a) [X] (b) [ ]
3	SEC USE ONLY		
4	SOURCE OF FU	NDS:	WC
5		DISCLOSURE OF LEGAL PROCEEDINGS PURSUANT TO ITEM 2(d) OR 2(e)	[_]
6	CITIZENSHIP (	OR PLACE OF ORGANIZATION	British Virgin Islands
		7 SOLE VOTING POWER	744,258
SHA		8 SHARED VOTING POWER	none
OWNED 1		9 SOLE DISPOSITIVE POWER	744,258
	RTING N WITH	10 SHARED DISPOSITIVE POWER	none
	EACH REPORTII	OUNT BENEFICIALLY OWNED BY	744,258
12	CHECK BOX IF EXCLUDES CER	THE AGGREGATE AMOUNT IN ROW (11)	[_]
		LASS REPRESENTED ROW (11):	2.49%
	TYPE OF REPOR	RTING PERSON:	CO

SCHEDULE 13D

USIP No				
	. 398433102		Page 9 of 21 Pages	
1	NAME OF REPO	ORTING PERSON: Barington Offshore A	dvisors II, LLC	
	I.R.S. IDENT	TIFICATION NO. OF ABOVE PERSON (ENT	ITIES ONLY): 20-8325785	
2	CHECK THE AF	PPROPRIATE BOX IF A MEMBER OF A GRO		
			(a) [X] (b) [ ]	
3	SEC USE ONLY	··································		
4 	SOURCE OF FU	INDS:	00	
5		F DISCLOSURE OF LEGAL PROCEEDINGS PURSUANT TO ITEM 2(d) OR 2(e)	[_]	
6	CITIZENSHIP	OR PLACE OF ORGANIZATION	Delaware	
		7 SOLE VOTING POWER	744,258	
SHA	ER OF RES	8 SHARED VOTING POWER	none	
BENEFICIALLY OWNED BY EACH			744 <b>,</b> 258	
	RTING N WITH	10 SHARED DISPOSITIVE POWER	none	
11	AGGREGATE AN	MOUNT BENEFICIALLY OWNED BY	744,258	
12	CHECK BOX IE	THE AGGREGATE AMOUNT IN ROW (11)	[_]	
13	PERCENT OF C	CLASS REPRESENTED N ROW (11):	2.49%	
 1 <i>/</i> l	TYPE OF REPO	DRTING PERSON:	IA, 00	
	. 398433102	SCHEDULE 13D	Page 10 of 21 Pages	
		SCHEDULE 13D DRTING PERSON: Barington Capital Gr		
USIP No	NAME OF REPO		oup, L.P.	
USIP No	NAME OF REPO	DRTING PERSON: Barington Capital Gr	oup, L.P.  ITIES ONLY): 13-3635132	
USIP No	NAME OF REPO	ORTING PERSON: Barington Capital Graph Capit	oup, L.P.  ITIES ONLY): 13-3635132  UP (a) [X]	
USIP No	NAME OF REPO	ORTING PERSON: Barington Capital Graph Capit	oup, L.P.  ITIES ONLY): 13-3635132  UP (a) [X]	

IS REQUIRED E	PURSUANT TO ITEM 2(d) OR 2(e)	[_]
6 CITIZENSHIP (	OR PLACE OF ORGANIZATION	New York
NUMBER OF	7 SOLE VOTING POWER	1,564,084
NUMBER OF SHARES	8 SHARED VOTING POWER	none
OWNED BY EACH	9 SOLE DISPOSITIVE POWER	
REPORTING PERSON WITH	10 SHARED DISPOSITIVE POWER	none
11 AGGREGATE AMO EACH REPORTIN	OUNT BENEFICIALLY OWNED BY  IG PERSON:	1,564,084
12 CHECK BOX IF EXCLUDES CERI	THE AGGREGATE AMOUNT IN ROW (11) CAIN SHARES	[_]
13 PERCENT OF CI BY AMOUNT IN		5.24%
14 TYPE OF REPOR		PN
CUSIP No. 398433102	SCHEDULE 13D	Page 11 of 21 Pages
1 NAME OF REPOR	RTING PERSON: LNA Capital Corp.	
I.R.S. IDENTI	FICATION NO. OF ABOVE PERSON (ENTI	TIES ONLY): 13-3635168
2 CHECK THE APP	PROPRIATE BOX IF A MEMBER OF A GROU	P (a) [X] (b) [ ]
3 SEC USE ONLY		
4 SOURCE OF FUN	 IDS:	00
	DISCLOSURE OF LEGAL PROCEEDINGS PURSUANT TO ITEM 2(d) OR 2(e)	[_]
6 CITIZENSHIP (	OR PLACE OF ORGANIZATION	Delaware
NUMBER OF	7 SOLE VOTING POWER	1,564,084
NUMBER OF SHARES BENEFICIALLY	8 SHARED VOTING POWER	none
	9 SOLE DISPOSITIVE POWER	
	10 SHARED DISPOSITIVE POWER	none
11 AGGREGATE AMO EACH REPORTIN	OUNT BENEFICIALLY OWNED BY IG PERSON:	1,564,084
12 CHECK BOX IF EXCLUDES CERT	THE AGGREGATE AMOUNT IN ROW (11)	[_]

13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11):	5.24%
14	TYPE OF REPORTING PERSON:	CO
CUSIP No	SCHEDULE 13D . 398433102	Page 12 of 21 Pages
1	NAME OF REPORTING PERSON: James A. Mitarotonda	
	I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTIT	IES ONLY):
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	(a) [X] (b) [ ]
3	SEC USE ONLY	
4	SOURCE OF FUNDS:	00
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)	[_]
6	CITIZENSHIP OR PLACE OF ORGANIZATION	United States
NUMB:	7 SOLE VOTING POWER	1,564,084
SHA: BENEFI		none
OWNED	BY EACH 9 SOLE DISPOSITIVE POWER RTING	1,564,084
	N WITH 10 SHARED DISPOSITIVE POWER	none
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON:	1,564,084
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES	[_]
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11):	5.24%
14	TYPE OF REPORTING PERSON:	IN

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This Amendment No. 1 amends and supplements the Schedule 13D filed with the Securities and Exchange Commission (the "SEC") on February 26, 2007 (the "Statement") by and on behalf of Barington Companies Equity Partners, L.P. and others with respect to the common stock, par value \$0.25 per share (the "Common Stock"), of Griffon Corporation, a Delaware corporation (the "Company"). The

principal executive offices of the Company are located at 100 Jericho Quadrangle, Jericho, NY 11753.

Item 2. Identity and Background.

The second paragraph of Item 2(a)-(c) of the Statement is hereby amended and restated as follows:

As of March 14, 2007, the Reporting Entities are the beneficial owners of, in the aggregate, 1,564,084 shares of Common Stock, representing approximately 5.24% of the shares of Common Stock presently outstanding.

Item 3. Source and Amount of Funds or Other Consideration.

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

Since the filing of the Statement, Barington Companies Equity Partners, L.P., Barington Investments and Barington Companies Offshore Fund, Ltd. purchased an aggregate of 50,000 shares of Common Stock. All purchases of Common Stock by these Reporting Entities were made in open market transactions. All purchases were funded by working capital, which may, at any given time, include margin loans made by brokerage firms in the ordinary course of business. The amount of funds expended for such purchases (excluding commissions and other execution-related costs) was approximately \$327,404.39 by Barington Companies Equity Partners, L.P., \$288,043.53 by Barington Investments, L.P. and \$558,802.09 by Barington Companies Offshore Fund, Ltd.

Item 4. Purpose of Transaction.

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

On March 15, 2007, James A. Mitarotonda, the Chairman and Chief Executive Officer of Barington Capital Group, L.P., sent a letter to Harvey R. Blau, the Company's Chairman and Chief Executive Officer, outlining a number of measures that Barington believes will improve shareholder value for the benefit of all of the Company's stockholders. Mr. Mitarotonda sent the letter to Mr. Blau in light of the fact that Mr. Blau has not returned Mr. Mitarotonda's telephone calls seeking to schedule a meeting to discuss such measures in person. A copy of the letter is attached as Exhibit 99.2 hereto and incorporated herein by reference. The foregoing description of the letter is qualified in its entirety by reference to such exhibit.

Item 5. Interest in Securities of the Issuer.

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

(a) As of March 14, 2007, Barington Companies Equity Partners, L.P. beneficially owns an aggregate of 436,384 shares of Common Stock, representing approximately 1.46% of the shares of Common Stock presently outstanding based upon the 29,845,689 shares of Common Stock reported by the Company to be issued and outstanding as of January 31, 2007 in its Form 10-Q filed with the Securities and Exchange Commission on February 9, 2007 (the "Issued and Outstanding Shares").

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As of March 14, 2007, Barington Investments, L.P. beneficially owns 313,204 shares of Common Stock, representing approximately 1.05% of the Issued

and Outstanding Shares. As of March 14, 2007, Benchmark Opportunitas Fund plc beneficially owns 70,238 shares of Common Stock, representing approximately 0.24% of the Issued and Outstanding Shares. As of March 14, 2007, Barington Companies Offshore Fund, Ltd. beneficially owns 744,258 shares of Common Stock, representing approximately 2.49% 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 436,384 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., representing approximately 1.46% of the Issued and Outstanding Shares. As the general partner of Barington Investments, L.P., Barington Companies Advisors, LLC may be deemed to beneficially own the 313,204 shares of Common Stock beneficially owned by Barington Investments, L.P., representing approximately 1.05% of the Issued and Outstanding Shares. As the investment advisor to Benchmark Opportunitas Fund plc, Barington Offshore Advisors, LLC may be deemed to beneficially own the 70,238 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc, representing approximately 0.24% of the Issued and Outstanding Shares. As the investment advisor to Barington Companies Offshore Fund, Ltd., Barington Offshore Advisors II, LLC may be deemed to beneficially own the 744,258 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., representing approximately 2.49% of the Issued and Outstanding Shares. As the majority member of Barington Companies Investors, LLC, Barington Companies Advisors, LLC, Barington Offshore Advisors, LLC and Barington Offshore Advisors II, LLC, Barington Capital Group, L.P. may be deemed to beneficially own the 436,384 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 313,204 shares of Common Stock beneficially owned by Barington Investments, L.P., the 70,238 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc and the 744,258 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 1,564,084 shares, representing approximately 5.24% 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 436,384 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 313,204 shares of Common Stock beneficially owned by Barington Investments, L.P., the 70,238 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc and the 744,258 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 1,564,084 shares of Common Stock, representing approximately 5.24% of the Issued and Outstanding Shares. As the sole stockholder and director of LNA Capital Corp., James A. Mitarotonda may be deemed to beneficially own the 436,384 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 313,204 shares of Common Stock beneficially owned by Barington Investments, L.P., the 70,238 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc and the 744,258 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 1,564,084 shares of Common Stock, representing approximately 5.24% of the Issued and Outstanding Shares. Mr. Mitarotonda has sole voting and dispositive power with respect to the 436,384 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 313,204 shares of Common Stock beneficially owned by Barington Investments, L.P., the 70,238 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc and the 744,258 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd. Mr. Mitarotonda disclaims beneficial ownership of any such shares except to the extent of his pecuniary interest therein.

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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.

(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).

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.

(c) Information concerning all transactions in shares of Common Stock effected by the Reporting Persons since the filing of the Statement are described in the Schedule attached hereto and incorporated herein by reference.

Item 7. Material to be Filed as Exhibits.

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

Exhibit No.	Exhibit Description	Page
99.2	Letter dated March 15, 2007 from James A. Mitarotonda, the Chairman and Chief Executive Officer of Barington Capital Group, L.P., to Harvey R. Blau, the Chairman and Chief Executive Officer of the Company.	19 to 21

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### SIGNATURES

After reasonable inquiry and to the best knowledge and belief of the undersigned, the undersigned certify that the information set forth in this Statement is true, complete and correct.

Dated: March 15, 2007

BARINGTON COMPANIES EQUITY PARTNERS, L.P. By: Barington Companies Investors, LLC, its general partner

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda Title: Managing Member

BARINGTON COMPANIES INVESTORS, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: Managing Member

BARINGTON INVESTMENTS, L.P.

By: Barington Companies Advisors, LLC,

its general partner

By: /s/ James A. Mitarotonda

\_\_\_\_\_

Name: James A. Mitarotonda Title: Managing Member

BARINGTON COMPANIES ADVISORS, LLC

By: /s/ James A. Mitarotonda

\_\_\_\_\_

Name: James A. Mitarotonda Title: Managing Member

BENCHMARK OPPORTUNITAS FUND PLC By: Barington Offshore Advisors, LLC

By: /s/ James A. Mitarotonda

\_\_\_\_\_

Name: James A. Mitarotonda Title: Managing Member

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BARINGTON OFFSHORE ADVISORS, LLC

By: /s/ James A. Mitarotonda

\_\_\_\_\_

Name: James A. Mitarotonda Title: Managing Member

BARINGTON COMPANIES OFFSHORE FUND, LTD.

By: /s/ James A. Mitarotonda

\_\_\_\_\_

Name: James A. Mitarotonda

Title: President

BARINGTON OFFSHORE ADVISORS II, LLC

By: /s/ James A. Mitarotonda

\_\_\_\_\_\_

Name: James A. Mitarotonda

Title: Managing Member

BARINGTON CAPITAL GROUP, L.P.

By: LNA Capital Corp.,
 its general partner

By: /s/ James A. Mitarotonda

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Name: James A. Mitarotonda Title: President and CEO

LNA CAPITAL CORP.

By: /s/ James A. Mitarotonda

\_\_\_\_\_

Name: James A. Mitarotonda Title: President and CEO

/s/ James A. Mitarotonda

\_\_\_\_\_

James A. Mitarotonda

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#### SCHEDULE

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.

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

	Number of		
Date	Shares	Price Per Share	Cost(*)
2/26/2007	13,941	\$23.485	\$327,404.39

Shares purchased by Barington Investments, L.P.

	Number of		
Date	Shares	Price Per Share	Cost(*)
2/26/2007	12,265	\$23.485	\$288,043.53

Shares purchased by Barington Companies Offshore Fund, Ltd.

	Number of		
Date	Shares	Price Per Share	Cost(*)
2/26/2007	23,794	\$23.485	\$558,802.09

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<sup>(\*)</sup> Excludes commissions and other execution-related costs.