

CONSOLIDATED TOMOKA LAND CO
Form SC 13D/A
February 01, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13D

(Rule 13d-101)

(Amendment No. 3)

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

Consolidated-Tomoka Land Co.

(Name of Issuer)

Common Stock, par value \$1.00 per share

(Title of Class of Securities)

210226106

(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)

January 29, 2008

(Date of Event which Requires Filing

of this Statement)

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

(Continued on following pages)

(Page 1 of 26 Pages)

SCHEDULE 13D

CUSIP No. 210226106

Page 2 of 26 Pages

1) **NAME OF REPORTING PERSON**

Barington Companies Equity Partners, L.P.

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP**

(a) **X**

(b) **o**

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)**

o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER
	106,101
	8) SHARED VOTING POWER
	None
	9) SOLE DISPOSITIVE POWER
	106,101
	10) SHARED DISPOSITIVE POWER
	None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
106,101

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

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
1.85%

14) **TYPE OF REPORTING PERSON**
PN

SCHEDULE 13D

CUSIP No. 210226106

Page 3 of 26 Pages

1) **NAME OF REPORTING PERSON**

Barrington Companies Investors, LLC

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP** (a) **x**
(b) **o**

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)** **o**

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER
	106,101
	8) SHARED VOTING POWER
	None
	9) SOLE DISPOSITIVE POWER
	106,101
	10) SHARED DISPOSITIVE POWER
	None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
106,101

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES** **0**

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
1.85%

14) **TYPE OF REPORTING PERSON**
OO

SCHEDULE 13D

CUSIP No. 210226106

Page 4 of 26 Pages

1) **NAME OF REPORTING PERSON**

Barington Investments, L.P.

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP** (a) **X**
(b) **0**

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)** **0**

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER 37,193
	8) SHARED VOTING POWER None
	9) SOLE DISPOSITIVE POWER 37,193
	10) SHARED DISPOSITIVE POWER None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
37,193

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

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
0.65%

14) **TYPE OF REPORTING PERSON**
PN

SCHEDULE 13D

CUSIP No. 210226106

Page 5 of 26 Pages

1) **NAME OF REPORTING PERSON**
Barington Companies Advisors, LLC

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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER
	37,193
	8) SHARED VOTING POWER
	None
9) SOLE DISPOSITIVE POWER	
37,193	
10) SHARED DISPOSITIVE POWER	
None	

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
37,193

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

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
0.65%

14) **TYPE OF REPORTING PERSON**
OO

SCHEDULE 13D

CUSIP No. 210226106

Page 6 of 26 Pages

1) **NAME OF REPORTING PERSON**
Benchmark Opportunitas Fund plc

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**
Ireland

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

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
None

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

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
None

14) **TYPE OF REPORTING PERSON**
CO

SCHEDULE 13D

CUSIP No. 210226106

Page 7 of 26 Pages

1) **NAME OF REPORTING PERSON**
Barington Offshore Advisors, LLC

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

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

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
 None

12) **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES** 0

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
 None

14) **TYPE OF REPORTING PERSON**
 IA, OO

SCHEDULE 13D

CUSIP No. 210226106

Page 8 of 26 Pages

1) **NAME OF REPORTING PERSON**
 Barington Companies Offshore Fund, Ltd.

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP** (a) **X**
(b) **0**

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)** 0

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**
British Virgin Islands

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER 191,687
	8) SHARED VOTING POWER None
	9) SOLE DISPOSITIVE POWER 191,687
	10) SHARED DISPOSITIVE POWER None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
191,687

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

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
3.35%

14) **TYPE OF REPORTING PERSON**
CO

SCHEDULE 13D

CUSIP No. 210226106

Page 9 of 26 Pages

1) **NAME OF REPORTING PERSON**
Barington Offshore Advisors II, LLC

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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER
	191,687
	8) SHARED VOTING POWER
	None
	9) SOLE DISPOSITIVE POWER
	191,687
	10) SHARED DISPOSITIVE POWER
	None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
 191,687

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

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
 3.35%

14) **TYPE OF REPORTING PERSON**
 IA, OO

SCHEDULE 13D

CUSIP No. 210226106

Page 10 of 26 Pages

1) **NAME OF REPORTING PERSON**
 Barington Capital Group, L.P.

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP** (a) **X**
(b) **o**

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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**
New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER
	334,981
	8) SHARED VOTING POWER
	None
	9) SOLE DISPOSITIVE POWER
	334,981
	10) SHARED DISPOSITIVE POWER
	None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
334,981

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

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
5.85%

14) **TYPE OF REPORTING PERSON**
PN

SCHEDULE 13D

CUSIP No. 210226106

Page 11 of 26 Pages

1) **NAME OF REPORTING PERSON**
LNA Capital Corp.

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP** (a) **X**
(b) **o**

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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**
 Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER
	334,981
	8) SHARED VOTING POWER
	None
	9) SOLE DISPOSITIVE POWER
	334,981
	10) SHARED DISPOSITIVE POWER
	None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
 334,981

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

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
 5.85%

14) **TYPE OF REPORTING PERSON**
 CO

SCHEDULE 13D

CUSIP No. 210226106

Page 12 of 26 Pages

1) **NAME OF REPORTING PERSON**
 James A. Mitarotonda

2) **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP** (a) **X**
(b) **o**

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)** o

6) **CITIZENSHIP OR PLACE OF ORGANIZATION**
 United States

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7) SOLE VOTING POWER
	334,981
	8) SHARED VOTING POWER
	None
	9) SOLE DISPOSITIVE POWER
	334,981
	10) SHARED DISPOSITIVE POWER
	None

11) **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
 334,981

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

13) **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)**
 5.85%

14) **TYPE OF REPORTING PERSON**
 IN

Page 13 of 26 Pages

This Amendment No. 3 amends and supplements the Schedule 13D filed with the Securities and Exchange Commission (the "SEC") on May 19, 2006, as amended by that certain Amendment No. 1 filed with the SEC on June 20, 2006 and that certain Amendment No. 2 filed with the SEC on September 26, 2006 (together, the Statement), by and on behalf of Barington Companies Equity Partners, L.P. (Barington) and others with respect to the common stock, par value \$1.00 per share (the "Common Stock"), of Consolidated-Tomoka Land Co., a Florida corporation (the "Company"). The principal executive offices of the Company are located at 1530 Cornerstone Boulevard, Suite 100, Daytona Beach, Florida 32117.

Item 2. Identity and Background.
 Item 2 of the Statement is hereby amended and restated as follows:

(a) - (c) This Statement is being filed by Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC, Barington Investments, L.P., Barington Companies Advisors, LLC, Benchmark Opportunitas Fund plc, Barington Offshore Advisors, LLC, Barington Companies Offshore Fund, Ltd., Barington Offshore Advisors II, LLC, Barington Capital Group, L.P., LNA Capital Corp. and James A. Mitarotonda (each, a Reporting Entity and, collectively, the Reporting Entities). Benchmark Opportunitas Fund plc and Barington Offshore Advisors, LLC are no longer beneficial owners of Common Stock of the Company and such entities will no longer be included as members of any group with the other Reporting Entities in future amendments to this Schedule 13D.

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As of January 30, 2008, the Reporting Entities are the beneficial owners of, in the aggregate, 334,981 shares of Common Stock, representing approximately 5.85% of the shares of Common Stock presently outstanding.

Barington Companies Equity Partners, L.P. is a Delaware limited partnership. The principal business of Barington Companies Equity Partners, L.P. is acquiring, holding and disposing of investments in various companies. The address of the principal business and principal office of Barington Companies Equity Partners, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Barington Investments, L.P. is a Delaware limited partnership. The principal business of Barington Investments, L.P. is acquiring, holding and disposing of investments in various companies. The address of the principal business and principal office of Barington Investments, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Benchmark Opportunitas Fund plc is a public limited company incorporated under the laws of Ireland as an investment company. The principal business of Benchmark Opportunitas Fund plc is acquiring, holding and disposing of investments in various companies. The address of the principal business and principal office of Benchmark Opportunitas Fund plc is Styne House, 2nd Floor, Upper Hatch Street, Dublin 2, Ireland. The directors of Benchmark Opportunitas Fund plc and their principal occupations and business addresses are set forth on Schedule I and incorporated by reference in this Item 2.

Barington Companies Offshore Fund, Ltd. is an international business company organized under the laws of the British Virgin Islands. The principal business of Barington Companies Offshore Fund, Ltd. is acquiring, holding and disposing of investments in various companies. The address of the principal business and principal office of Barington Companies Offshore Fund, Ltd. is c/o Bison Financial Services Limited, Bison Court, Road Town, Tortola, British Virgin Islands. The executive officers and directors of Barington Companies Offshore

Page 14 of 26 Pages

Fund, Ltd. and their principal occupations and business addresses are set forth on Schedule II and incorporated by reference in this Item 2.

The general partner of Barington Companies Equity Partners, L.P. is Barington Companies Investors, LLC. Barington Companies Investors, LLC is a Delaware limited liability company. The principal business of Barington Companies Investors, LLC is serving as the general partner of Barington Companies Equity Partners, L.P. The address of the principal business and principal office of Barington Companies Investors, LLC is 888 Seventh Avenue, 17th Floor, New York, New York 10019. James A. Mitarotonda is the Managing Member of Barington Companies Investors, LLC.

The general partner of Barington Investments, L.P. is Barington Companies Advisors, LLC. Barington Companies Advisors, LLC is a Delaware limited liability company. The principal business of Barington Companies Advisors, LLC is serving as the general partner of Barington Investments, L.P. The address of the principal business and principal office of Barington Companies Advisors, LLC is 888 Seventh Avenue, 17th Floor, New York, New York 10019. James A. Mitarotonda is the Managing Member of Barington Companies Advisors, LLC.

The investment advisor of Benchmark Opportunitas Fund plc is Barington Offshore Advisors, LLC. Barington Offshore Advisors, LLC is a Delaware limited liability company. The principal business of Barington Offshore Advisors, LLC is serving as the investment advisor of Benchmark Opportunitas Fund plc. The address of the principal business and principal office of Barington Offshore Advisors, LLC is 888 Seventh Avenue, 17th Floor, New York, New York 10019. James A. Mitarotonda is the Managing Member of Barington Offshore Advisors, LLC.

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The investment advisor of Barington Companies Offshore Fund, Ltd. is Barington Offshore Advisors II, LLC. Barington Offshore Advisors II, LLC is a Delaware limited liability company. The principal business of Barington Offshore Advisors II, LLC is serving as the investment advisor of Barington Companies Offshore Fund, Ltd. The address of the principal business and principal office of Barington Offshore Advisors II, LLC is 888 Seventh Avenue, 17th Floor, New York, New York 10019. James A. Mitarotonda is the Managing Member of Barington Offshore Advisors II, LLC.

Barington Companies Investors, LLC, Barington Companies Advisors, LLC, Barington Offshore Advisors, LLC and Barington Offshore Advisors II, LLC are each majority-owned subsidiaries of Barington Capital Group, L.P. Barington Capital Group, L.P. is a New York limited partnership. The principal business of Barington Capital Group, L.P. is acquiring, holding and disposing of investments in various companies. The address of the principal business and principal office of Barington Capital Group, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

The general partner of Barington Capital Group, L.P. is LNA Capital Corp. LNA Capital Corp. is a Delaware corporation. The principal business of LNA Capital Corp. is serving as the general partner of Barington Capital Group, L.P. The address of the principal business and principal office of LNA Capital Corp. is c/o Barington Capital Group, L.P., 888 Seventh Avenue, 17th Floor, New York, New York 10019. James A. Mitarotonda is the sole stockholder and director of LNA Capital Corp. The executive officers of LNA Capital Corp. and their principal occupations and business addresses are set forth on Schedule III and incorporated by reference in this Item 2. The principal occupation of Mr. Mitarotonda is serving as the Chairman and Chief Executive Officer of Barington Capital Group, L.P. The business address of Mr. Mitarotonda is

Page 15 of 26 Pages

c/o Barington Capital Group, L.P., 888 Seventh Avenue, 17th Floor, New York, New York 10019.

(d) - (e) During the last five years, none of the Reporting Entities or any other person identified in response to this Item 2 was convicted in a criminal proceeding (excluding traffic violations and similar misdemeanors) or was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of such proceeding was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violation with respect to such laws.

(f) Each natural person identified in Item 2 is a citizen of the United States, other than Graham Cook, a director of Barington Companies Offshore Fund, Ltd., who is a citizen of the United Kingdom, Jonathan Clipper, a director of Barington Companies Offshore Fund, Ltd., who is a citizen of Bermuda and the United Kingdom, Jim Cleary, a director of Benchmark Opportunitas Fund plc, who is a citizen of Ireland, Andreas Jeschko, a director of Benchmark Opportunitas Fund plc, who is a citizen of Austria, Karen Kisling, a director of Benchmark Opportunitas Fund plc, who is a citizen of Austria, and Carl O Sullivan, a director of Benchmark Opportunitas Fund plc, who is a citizen of Ireland.

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, the Reporting Entities purchased an aggregate of 19,210 shares of Common Stock. The amount of funds expended for such purchases was approximately \$488,620.00 by Barington Companies Equity Partners, L.P. and \$846,821.97 by Benchmark Opportunitas Fund plc.

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 January 30, 2008, Barington Companies Equity Partners, L.P. beneficially owns an aggregate of 106,101 shares of Common Stock, representing approximately 1.85% of the shares of Common Stock presently outstanding based upon the 5,725,806 shares of Common Stock reported by the Company to be issued and outstanding as of November 5, 2007 in its Form 10-Q filed with the Securities and Exchange Commission on November 9, 2007 (the Issued and Outstanding Shares).

As of January 30, 2008, Barington Investments, L.P. beneficially owns 37,193 shares of Common Stock, representing approximately 0.65% of the Issued and Outstanding Shares. As of January 30, 2008, Barington Companies Offshore Fund, Ltd. beneficially owns 191,687 shares of Common Stock, representing approximately 3.35% 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 106,101 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., representing approximately 1.85% 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 37,193 shares of Common

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Stock beneficially owned by Barington Investments, L.P., representing approximately 0.65% 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 191,687 shares of Common Stock beneficially owned by Barington

Page 16 of 26 Pages

Companies Offshore Fund, Ltd., representing approximately 3.35% of the Issued and Outstanding Shares. As the majority member of Barington Companies Investors, LLC, Barington Companies Advisors, LLC and Barington Offshore Advisors II, LLC, Barington Capital Group, L.P. may be deemed to beneficially own the 106,101 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 37,193 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 191,687 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd. constituting an aggregate of 334,981 shares, representing approximately 5.85% 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 106,101 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 37,193 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 191,687 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd. constituting an aggregate of 334,981 shares of Common Stock, representing approximately 5.85% 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 106,101 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 37,193 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 191,687 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 334,981 shares of Common Stock, representing approximately 5.85% of the Issued and Outstanding Shares. Mr. Mitarotonda has sole voting and dispositive power with respect to the 106,101 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 37,193 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 191,687 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.

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), 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 Entities since the filing of the Statement are described in Schedule IV attached hereto and incorporated herein by reference.

Item 6. Contracts, Arrangements, Understanding or Relationships With Respect to Securities of the Issuer.

Page 17 of 26 Pages

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

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The Reporting Entities are parties to an agreement with respect to the joint filing of this Statement, and any amendments thereto. A copy of such agreement is attached hereto as Exhibit 99.4 and incorporated herein by reference.

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 of Barington Investments, L.P., pursuant to a separate agreement.

Barington Offshore Advisors, LLC is compensated for its services as the investment advisor of Benchmark Opportunitas Fund plc by the manager of such fund pursuant to a separate agreement.

Item 7. Material to be Filed as Exhibits.

Exhibit No.	Exhibit Description
99.4	Agreement of Joint Filing among Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC, Barington Investments, L.P., Barington Companies Advisors, LLC, Benchmark Opportunitas Fund plc, Barington Offshore Advisors, LLC, Barington Companies Offshore Fund, Ltd., Barington Offshore Advisors II, LLC, Barington Capital Group, L.P., LNA Capital Corp. and James A. Mitarotonda, dated January 31, 2008 (which supersedes and replaces the Agreement of Joint Filing dated September 26, 2006, as previously filed as Exhibit 99.3 to the Schedule 13D filed with the SEC on September 26, 2006).

Page 18 of 26 Pages

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: January 31, 2008

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

By: /s/ James A. Mitarotonda
Name: James A. Mitarotonda
Title: Managing Member

BARINGTON COMPANIES INVESTORS, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: Managing Member

BARINGTON INVESTMENTS, L.P.
By: Barington Companies Advisors, LLC, its
general partner

By: /s/ James A. Mitarotonda
Name: James A. Mitarotonda
Title: Managing Member

BARINGTON COMPANIES ADVISORS, LLC.

By: /s/ James A. Mitarotonda
Name: James A. Mitarotonda
Title: Managing Member

BENCHMARK OPPORTUNITAS FUND PLC
By: Barington Offshore Advisors, LLC

By: /s/ James A. Mitarotonda
Name: James A. Mitarotonda
Title: Managing Member

Page 19 of 26 Pages

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: Authorized Signatory

BARINGTON OFFSHORE ADVISORS II, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: Managing Member

BARINGTON CAPITAL GROUP, L.P.

By: LNA Capital Corp., its general partner

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: President and CEO

LNA CAPITAL CORP.

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda

Title: President and CEO

/s/ James A. Mitarotonda

James A. Mitarotonda

Page 20 of 26 Pages

SCHEDULE I

Directors and Officers of Barington Companies Offshore Fund, Ltd.

<u>Name and Position</u>	<u>Principal Occupation</u>	<u>Principal Business Address</u>
Sebastian E. Cassetta Director	Senior Managing Director and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019
Jonathan Clipper Director	Managing Director of Bedford Management Ltd	7 Reid Street, Suite 108 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

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

Page 21 of 26 Pages

SCHEDULE II

Directors of Benchmark Opportunitas Fund plc

<u>Name and Position</u>	<u>Principal Occupation</u>	<u>Principal Business Address</u>
Sebastian E. Cassetta Director	Senior Managing Director and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019
Jim Cleary Director	Principal of Cleary Consulting	Oriel, 25 Revington Park, North Circular Road, Limerick, Ireland
Andreas Jeschko Director	Chief Executive Officer of Benchmark Advisory Limited and Benchmark Capital Management GmbH	23 Regent House, Bisazza Street, SLM15, Sliema, Malta
Karin Kisling Director	Chief Investment Officer of Benchmark Advisory Limited	23 Regent House, Bisazza Street, SLM15, Sliema, Malta
Carl O Sullivan Director	Partner, Arthur Cox	Earlsfort Centre Earlsfort Terrace Dublin 2 Ireland

Page 22 of 26 Pages

SCHEDULE III

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Officers of LNA Capital Corp.

<u>Name and Position</u>	<u>Principal Occupation</u>	<u>Principal Business Address</u>
James A. Mitarotonda President and CEO	Chairman and Chief Executive Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019
Sebastian E. Cassetta Secretary	Senior Managing Director and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019
Seth I. Berman Treasurer	Chief Financial Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17 th Floor New York, NY 10019

Page 23 of 26 Pages

SCHEDULE IV

This schedule sets forth information with respect to each purchase or sale 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 and sold by Barington Companies Equity Partners, L.P.:

Date	Number of Shares	Price Per Share	Cost (*)
9/4/2007	5,000	\$67.180	\$335,900.00
9/7/2007	2,300	\$66.400	\$152,720.00
9/26/2007	(154)	\$70.000	\$(10,780.00)
10/2/2007	(678)	\$70.042	\$(47,488.48)
10/3/2007	(616)	\$70.462	\$(43,404.59)
10/4/2007	(93)	\$70.047	\$(6,514.37)
10/5/2007	(2,742)	\$70.245	\$(192,611.79)
10/9/2007	(833)	\$70.028	\$(58,333.32)
10/11/2007	(1,105)	\$70.016	\$(77,367.68)
12/21/2007	(872)	\$65.271	\$(56,916.31)
12/24/2007	(402)	\$65.296	\$(26,248.99)
12/26/2007	(1,622)	\$65.587	\$(106,382.11)
12/27/2007	(709)	\$65.117	\$(46,167.95)
1/3/2008	(432)	\$60.678	\$(26,212.90)
1/4/2008	(1,448)	\$56.910	\$(82,405.68)
1/8/2008	(386)	\$57.144	\$(22,057.58)
1/17/2008	(1,356)	\$49.386	\$(66,967.42)
1/22/2008	(914)	\$51.110	\$(46,714.54)
1/23/2008	(1,822)	\$51.767	\$(94,319.47)
1/24/2008	(546)	\$54.897	\$(29,973.76)
1/28/2008	(697)	\$52.539	\$(36,619.68)

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1/29/2008	(507)	\$51.549	\$(26,135.34)
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Shares sold by Barington Investments, L.P.:

Date	Number of Shares	Price Per Share	Cost (*)
9/26/2007	(54)	\$70.000	\$(3,780.00)
10/2/2007	(238)	\$70.042	\$(16,670.00)
10/3/2007	(216)	\$70.462	\$(15,219.79)
10/4/2007	(32)	\$70.047	\$(2,241.50)
10/5/2007	(961)	\$70.245	\$(67,505.45)
10/9/2007	(292)	\$70.028	\$(20,448.18)
10/11/2007	(387)	\$70.016	\$(27,096.19)
12/21/2007	(305)	\$65.271	\$(19,907.66)
12/24/2007	(141)	\$65.296	\$(9,206.74)
12/26/2007	(569)	\$65.587	\$(37,319.00)
12/27/2007	(248)	\$65.117	\$(16,149.02)
1/3/2008	(151)	\$60.678	\$(9,162.38)
1/4/2008	(508)	\$56.910	\$(28,910.28)
1/8/2008	(135)	\$57.144	\$(7,714.44)
1/17/2008	(476)	\$49.386	\$(23,507.74)
1/22/2008	(321)	\$51.110	\$(16,406.31)
1/23/2008	(639)	\$51.767	\$(33,079.11)
1/24/2008	(191)	\$54.897	\$(10,485.33)
1/28/2008	(244)	\$52.539	\$(12,819.52)
1/29/2008	(178)	\$51.549	\$(9,175.72)

Page 24 of 26 Pages

Shares purchased and sold by Benchmark Opportunitas Fund plc:

Date	Number of Shares	Price Per Share	Cost (*)
8/14/2007	5,910	\$69.267	\$409,367.97
8/20/2007	4,000	\$72.820	\$291,280.00
8/21/2007	2,000	\$73.087	\$146,174.00
9/4/2007	(5,000)	\$67.180	\$(335,900.00)
9/7/2007	(2,300)	\$66.400	\$(152,720.00)
9/26/2007	(14)	\$70.000	\$(980.00)
10/2/2007	(60)	\$70.042	\$(4,202.52)
10/3/2007	(55)	\$70.462	\$(3,875.41)
10/4/2007	(8)	\$70.047	\$(560.38)
10/5/2007	(243)	\$70.245	\$(17,069.54)
10/9/2007	(74)	\$70.028	\$(5,182.07)
10/11/2007	(98)	\$70.016	\$(6,861.57)
12/21/2007	(77)	\$65.271	\$(5,025.87)
12/24/2007	(36)	\$65.296	\$(2,350.66)
12/26/2007	(144)	\$65.587	\$(9,444.53)
12/27/2007	(800)	\$64.816	\$(51,852.80)
12/27/2007	(63)	\$65.117	\$(4,102.37)

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1/3/2008	(38)	\$60.678	\$(2,305.76)
1/4/2008	(128)	\$56.910	\$(7,284.48)
1/7/2008	(6,100)	\$56.833	\$(346,681.30)
1/8/2008	(34)	\$57.144	\$(1,942.90)
1/9/2008	(500)	\$53.408	\$(26,704.00)
1/10/2008	(500)	\$56.040	\$(28,020.00)
1/14/2008	(500)	\$55.160	\$(27,580.00)
1/17/2008	(18)	\$49.386	\$(888.95)
1/22/2008	(13)	\$51.110	\$(664.43)
1/23/2008	(25)	\$51.767	\$(1,294.18)
1/24/2008	(1,482)	\$54.474	\$(80,730.47)

Shares sold by Barington Companies Offshore Fund, Ltd.:

Date	Number of Shares	Price Per Share	Cost (*)
9/26/2007	(278)	\$70.000	\$(19,460.00)
10/2/2007	(1,224)	\$70.042	\$(85,731.41)
10/3/2007	(1,113)	\$70.462	\$(78,424.21)
10/4/2007	(167)	\$70.047	\$(11,697.85)
10/5/2007	(4,954)	\$70.245	\$(347,993.73)
10/9/2007	(1,506)	\$70.028	\$(105,462.17)
10/11/2007	(1,996)	\$70.016	\$(139,751.94)
12/21/2007	(1,575)	\$65.271	\$(102,801.83)
12/24/2007	(726)	\$65.296	\$(47,404.90)
12/26/2007	(2,931)	\$65.587	\$(192,235.50)
12/27/2007	(1,280)	\$65.117	\$(83,349.76)
1/3/2008	(780)	\$60.678	\$(47,328.84)
1/4/2008	(2,616)	\$56.910	\$(148,876.56)
1/8/2008	(698)	\$57.144	\$(39,886.51)
1/17/2008	(2,450)	\$49.386	\$(120,995.70)
1/22/2008	(1,652)	\$51.110	\$(84,433.72)
1/23/2008	(3,292)	\$51.767	\$(170,416.96)
1/24/2008	(985)	\$54.897	\$(54,073.55)
1/28/2008	(1,259)	\$52.539	\$(66,146.60)
1/29/2008	(917)	\$51.549	\$(47,270.43)

(*) Excludes commissions and other execution-related costs