

Edgar Filing: SYMS CORP - Form SC 13D/A

SYMS CORP
Form SC 13D/A
February 05, 2007

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)

Syms Corp.

(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)

January 31, 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 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

- 1) 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 APPROPRIATE BOX IF A MEMBER OF A GROUP (a)
(b)

Edgar Filing: SYMS CORP - Form SC 13D/A

3) SEC USE ONLY

4) SOURCE OF FUNDS

WC

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER

259,978

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

259,978

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

259,978

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

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

1.80%

14) TYPE OF REPORTING PERSON

PN

SCHEDULE 13D

CUSIP No. 871551107

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

Barington Companies Investors, LLC
13-4126527

Edgar Filing: SYMS CORP - Form SC 13D/A

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
	259,978
	8) SHARED VOTING POWER
	none
	9) SOLE DISPOSITIVE POWER
259,978	
10) SHARED DISPOSITIVE POWER	
none	

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
259,978

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
1.80%

14) TYPE OF REPORTING PERSON
OO

SCHEDULE 13D

CUSIP No. 871551107

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

Edgar Filing: SYMS CORP - Form SC 13D/A

Barington Investments, L.P.
20-2871525

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) |X|
(b) |_|

3) SEC USE ONLY

4) SOURCE OF FUNDS

WC

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e) |_|

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER

113,730

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

113,730

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

113,730

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

|_|

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

0.79%

14) TYPE OF REPORTING PERSON

PN

SCHEDULE 13D

CUSIP No. 871551107

Edgar Filing: SYMS CORP - Form SC 13D/A

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

Barrington Companies Advisors, LLC
20-0327470
-
- 2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a)
(b)
-
- 3) SEC USE ONLY
-
- 4) SOURCE OF FUNDS

OO
-
- 5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e)
-
- 6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware
-
- | | |
|--|------------------------------|
| | 7) SOLE VOTING POWER |
| | 113,730 |
| NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH | 8) SHARED VOTING POWER |
| | none |
| | 9) SOLE DISPOSITIVE POWER |
| | 113,730 |
| | 10) SHARED DISPOSITIVE POWER |
| | none |
-
- 11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

113,730
-
- 12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
-
- 13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.79%
-
- 14) TYPE OF REPORTING PERSON

OO
-

Edgar Filing: SYMS CORP - Form SC 13D/A

CUSIP No. 871551107

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

Barington Companies Offshore Fund, Ltd.

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) |X|
(b) |_|

3) SEC USE ONLY

4) SOURCE OF FUNDS

WC

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e) |_|

6) CITIZENSHIP OR PLACE OF ORGANIZATION

British Virgin Islands

7) SOLE VOTING POWER

250,836

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

250,836

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

250,836

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

_

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

1.74%

14) TYPE OF REPORTING PERSON

OO

Edgar Filing: SYMS CORP - Form SC 13D/A

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Barrington Offshore Advisors II, LLC 20-8325785

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

3) SEC USE ONLY

4) SOURCE OF FUNDS 00

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Deleware

7) SOLE VOTING POWER

250,836

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

250,836

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

250,836

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

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

1.74%

14) TYPE OF REPORTING PERSON

IA, 00

Edgar Filing: SYMS CORP - Form SC 13D/A

SCHEDULE 13D

CUSIP No. 871551107

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

7) SOLE VOTING POWER

11,500

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

11,500

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

11,500

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

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

0.08%

14) TYPE OF REPORTING PERSON

Edgar Filing: SYMS CORP - Form SC 13D/A

CO

SCHEDULE 13D

CUSIP No. 871551107

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

Barington Offshore Advisors, LLC
20-4797640

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

3) SEC USE ONLY

4) SOURCE OF FUNDS

OO

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER

11,500

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

11,500

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

11,500

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

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

0.08%

Edgar Filing: SYMS CORP - Form SC 13D/A

14) TYPE OF REPORTING PERSON

IA, OO

SCHEDULE 13D

CUSIP No. 871551107

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

Barington Capital Group, L.P.
13-3635132

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

3) SEC USE ONLY

4) SOURCE OF FUNDS

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

New York

7) SOLE VOTING POWER

636,044

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

636,044

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

636,044

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

Edgar Filing: SYMS CORP - Form SC 13D/A

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

4.42%

14) TYPE OF REPORTING PERSON

PN

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON

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

LNA Capital Corp.
13-3635168

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

(a)

(b)

3) SEC USE ONLY

4) SOURCE OF FUNDS

OO

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER

636,044

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

636,044

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

636,044

Edgar Filing: SYMS CORP - Form SC 13D/A

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

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

4.42%

14) TYPE OF REPORTING PERSON

CO

SCHEDULE 13D

CUSIP No. 871551107

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

James A. Mitarotonda

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

3) SEC USE ONLY

4) SOURCE OF FUNDS

OO

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION

United States

7) SOLE VOTING POWER

636,044

NUMBER OF
SHARES

8) SHARED VOTING POWER

none

BENEFICIALLY
OWNED BY

EACH

9) SOLE DISPOSITIVE POWER

REPORTING

636,044

PERSON

WITH

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

Edgar Filing: SYMS CORP - Form SC 13D/A

636,044

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
4.42%

14) TYPE OF REPORTING PERSON
IN

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
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)
(b)

3) SEC USE ONLY

4) SOURCE OF FUNDS
WC

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER
68,632

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER
none

9) SOLE DISPOSITIVE POWER
68,632

10) SHARED DISPOSITIVE POWER
none

Edgar Filing: SYMS CORP - Form SC 13D/A

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

68,632

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

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

0.48%

14) TYPE OF REPORTING PERSON

OO

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON

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

Starboard Value & Opportunity Fund, LLC
37-1484524

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

(a)

(b)

3) SEC USE ONLY

4) SOURCE OF FUNDS

WC

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER

341,839

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

341,839

Edgar Filing: SYMS CORP - Form SC 13D/A

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

341,839

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

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

2.37%

14) TYPE OF REPORTING PERSON

OO

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON

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

Admiral Advisors, LLC
37-1484525

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

(a)

(b)

3) SEC USE ONLY

4) SOURCE OF FUNDS

OO

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER

410,471

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

Edgar Filing: SYMS CORP - Form SC 13D/A

REPORTING PERSON WITH 410,471

10) SHARED DISPOSITIVE POWER
none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
410,471

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
2.85%

14) TYPE OF REPORTING PERSON
IA, OO

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Ramius Capital Group, L.L.C.
13-3937658

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) |X|
(b) |_ |

3) SEC USE ONLY

4) SOURCE OF FUNDS
OO

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e) |_ |

6) CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

7) SOLE VOTING POWER
410,471

8) SHARED VOTING POWER
NUMBER OF SHARES

Edgar Filing: SYMS CORP - Form SC 13D/A

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

none

9) SOLE DISPOSITIVE POWER

410,471

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

410,471

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

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

2.85%

14) TYPE OF REPORTING PERSON

IA, OO

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON

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

C4S & Co., L.L.C.

13-3946794

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

(a) (b)

3) SEC USE ONLY

4) SOURCE OF FUNDS

OO

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER

410,471

Edgar Filing: SYMS CORP - Form SC 13D/A

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) SHARED VOTING POWER
none

9) SOLE DISPOSITIVE POWER
410,471

10) SHARED DISPOSITIVE POWER
none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
410,471

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
2.85%

14) TYPE OF REPORTING PERSON
OO

SCHEDULE 13D

CUSIP No. 871551107

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

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) |X|
(b) |_ |

3) SEC USE ONLY

4) SOURCE OF FUNDS
OO

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e) |_ |

6) CITIZENSHIP OR PLACE OF ORGANIZATION
United States

7) SOLE VOTING POWER

Edgar Filing: SYMS CORP - Form SC 13D/A

410,471

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

410,471

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

410,471

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

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

2.85%

14) TYPE OF REPORTING PERSON

IN

SCHEDULE 13D

CUSIP No. 871551107

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

Morgan B. Stark

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

3) SEC USE ONLY

4) SOURCE OF FUNDS

OO

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION

United States

Edgar Filing: SYMS CORP - Form SC 13D/A

7) SOLE VOTING POWER
none

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH 8) SHARED VOTING POWER
410,471

9) SOLE DISPOSITIVE POWER
none

10) SHARED DISPOSITIVE POWER
410,471

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
410,471

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
2.85%

14) TYPE OF REPORTING PERSON
IN

SCHEDULE 13D

CUSIP No. 871551107

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Jeffrey M. Solomon

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) |X|
(b) |_ |

3) SEC USE ONLY

4) SOURCE OF FUNDS
OO

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e) |_ |

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Edgar Filing: SYMS CORP - Form SC 13D/A

United States

7) SOLE VOTING POWER
none

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH 8) SHARED VOTING POWER
410,471

9) SOLE DISPOSITIVE POWER
none

10) SHARED DISPOSITIVE POWER
410,471

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
410,471

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
2.85%

14) TYPE OF REPORTING PERSON
IN

SCHEDULE 13D

CUSIP No. 871551107

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

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) |X|
(b) |_ |

3) SEC USE ONLY

4) SOURCE OF FUNDS
OO

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e) |_ |

Edgar Filing: SYMS CORP - Form SC 13D/A

6) CITIZENSHIP OR PLACE OF ORGANIZATION

United States

7) SOLE VOTING POWER

none

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER

410,471

9) SOLE DISPOSITIVE POWER

none

10) SHARED DISPOSITIVE POWER

410,471

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

410,471

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

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

2.85%

14) TYPE OF REPORTING PERSON

IN

SCHEDULE 13D

CUSIP No. 871551107

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

RJG Capital Partners, L.P.
20-0133443

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

3) SEC USE ONLY

4) SOURCE OF FUNDS

WC

Edgar Filing: SYMS CORP - Form SC 13D/A

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
	1,900
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	8) SHARED VOTING POWER
	none
	9) SOLE DISPOSITIVE POWER
	1,900
	10) SHARED DISPOSITIVE POWER
	none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,900

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

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

0.01%

14) TYPE OF REPORTING PERSON

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

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

3) SEC USE ONLY

4) SOURCE OF FUNDS

Edgar Filing: SYMS CORP - Form SC 13D/A

WC

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER

1,900

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

1,900

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,900

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

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

0.01%

14) TYPE OF REPORTING PERSON

PN

SCHEDULE 13D

CUSIP No. 871551107

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

Ronald Gross

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

3) SEC USE ONLY

Edgar Filing: SYMS CORP - Form SC 13D/A

4) SOURCE OF FUNDS

OO

5) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) OR 2(e)

6) CITIZENSHIP OR PLACE OF ORGANIZATION

United States

7) SOLE VOTING POWER

1,900

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

1,900

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,900

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

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

0.01%

14) TYPE OF REPORTING PERSON

IN

This Amendment No. 3 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 and that certain Amendment No. 2 filed on March 20, 2006 (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 of the Statement is hereby amended and restated as follows:

(a) - (c) This Statement is being filed by Barington Companies Equity

Edgar Filing: SYMS CORP - Form SC 13D/A

Partners, L.P., Barington Companies Investors, LLC, Barington Investments, L.P., Barington Companies Advisors, LLC, Barington Companies Offshore Fund, Ltd., Benchmark Opportunitas Fund plc, Barington Offshore Advisors, LLC, Barington Capital Group, L.P., LNA Capital Corp., James A. Mitarotonda, Parche, LLC, Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC, Ramius Capital Group, L.L.C., C4S & Co., L.L.C., 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").

As of February 2, 2007, the Reporting Entities are the beneficial owners of, in the aggregate, 1,048,415 shares of Common Stock, representing approximately 7.28% 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.

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

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 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

Edgar Filing: SYMS CORP - Form SC 13D/A

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 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.

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.

Barington Companies Investors, LLC, Barington Companies Advisors, LLC, Barington Offshore Advisors II, LLC and Barington Offshore Advisors, 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 c/o Barington Capital Group, L.P., 888 Seventh Avenue, 17th Floor, New York, New York 10019.

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, L.L.C. Ramius Capital Group, L.L.C. 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, L.L.C. is 666 Third Avenue, 26th Floor, New

Edgar Filing: SYMS CORP - Form SC 13D/A

York, New York 10017. The Managing Member of Ramius Capital Group, L.L.C. is C4S & Co., L.L.C., a Delaware limited liability company formed to be the managing member of Ramius Capital Group, L.L.C. The address of the principal business and principal office of C4S & Co., L.L.C. 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., L.L.C. 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.

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.

(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 63,200 shares of Common Stock. The amount of funds expended for such purchases was approximately \$889,711.60 by Barington Companies Offshore Fund, Ltd. and \$214,214.60 by Benchmark Opportunitas Fund, plc.

All such purchases and sales effectuated by a Reporting Entity since the

Edgar Filing: SYMS CORP - Form SC 13D/A

filing of the Statement are described in Schedule IV 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 February 2, 2007, Barington Companies Equity Partners, L.P. beneficially owns an aggregate of 259,978 shares of Common Stock, representing approximately 1.80% of the shares of Common Stock presently outstanding based upon the 14,404,721 shares of Common Stock reported by the Company to be issued and outstanding as of December 29, 2006 in its Form 10-Q filed with the Securities and Exchange Commission on January 4, 2007 (the "Issued and Outstanding Shares").

As of February 2, 2007, Barington Investments, L.P. beneficially owns 113,730 shares of Common Stock, constituting approximately 0.79% of the Issued and Outstanding Shares. As of February 2, 2007, Barington Companies Offshore Fund, Ltd. beneficially owns 250,836 shares of Common Stock, constituting approximately 1.74% of the Issued and Outstanding Shares. As of February 2, 2007, Benchmark Opportunitas Fund plc beneficially owns 11,500 shares of Common Stock, constituting approximately 0.08% 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 259,978 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., representing approximately 1.80% 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 113,730 shares of Common Stock beneficially owned by Barington Investments, L.P., representing approximately 0.79% 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 250,836 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd. representing approximately 1.74% 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 11,500 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc, representing approximately 0.08% of the Issued and Outstanding Shares. As the majority member of Barington Companies Advisors, LLC, Barington Companies Investors, LLC, Barington Offshore Advisors II, LLC and Barington Offshore Advisors, LLC, Barington Capital Group, L.P. may be deemed to beneficially own the 259,978 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 113,730 shares of Common Stock beneficially owned by Barington Investments, L.P., the 250,836 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd. and the 11,500 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc, representing an aggregate of 636,044 shares, constituting approximately 4.42% 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 259,978 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 113,730 shares of Common Stock beneficially owned by Barington Investments, L.P., the 250,836 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd. and the 11,500 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc, representing an aggregate of 636,044 shares of Common Stock, constituting approximately 4.42% 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 259,978 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 113,730 shares of Common Stock beneficially owned by Barington Investments, L.P., the 250,836 shares of Common Stock beneficially

Edgar Filing: SYMS CORP - Form SC 13D/A

owned by Barington Companies Offshore Fund, Ltd. and the 11,500 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc, representing an aggregate of 636,044 shares of Common Stock, constituting approximately 4.42% of the Issued and Outstanding Shares. Mr. Mitarotonda has sole voting and dispositive power with respect to the 259,978 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 113,730 shares of Common Stock beneficially owned by Barington Investments, L.P., the 250,836 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd. and the 11,500 shares of Common Stock beneficially owned by Benchmark Opportunitas Fund plc. Mr. Mitarotonda disclaims beneficial ownership of any such shares except to the extent of his pecuniary interest therein.

As of February 2, 2007, 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), except that Messrs. Cohen, Stark, Solomon and Strauss 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 the shares reported as beneficially owned by them.

Except as set forth above, 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 5(c) of the Statement is hereby amended and supplemented as follows:

(c) No person identified in Item 2 hereof has effected any transaction in shares of such Common Stock since the filing of the Statement, except to the extent disclosed herein.

Edgar Filing: SYMS CORP - Form SC 13D/A

Item 7. Material to be Filed as Exhibits.

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, Barington Companies Offshore Fund, Ltd., Barington Offshore Advisors II, LLC, Benchmark Opportunitas Fund plc, Barington Offshore Advisors, LLC, Barington Capital Group, L.P., LNA Capital Corp., James A. Mitarotonda, Parche, LLC, Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC, Ramius Capital Group, L.L.C., C4S & Co., L.L.C., Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon, Thomas W. Strauss, RJG Capital Partners, L.P., RJG Capital Management, LLC and Ronald Gross dated February 2, 2007 (which supersedes and replaces the Agreement of Joint Filing dated March 17, 2006, as previously filed as Exhibit 99.3 to the Schedule 13D filed with the SEC on March 20, 2006).

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: February 2, 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

Edgar Filing: SYMS CORP - Form SC 13D/A

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: Authorized Signatory

BENCHMARK OPPORTUNITAS FUND PLC

By: Barington Offshore Advisors, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: Authorized Signatory

BARINGTON OFFSHORE 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

/s/ James A. Mitarotonda

James A. Mitarotonda

PARCHE, LLC

By: Admiral Advisors, LLC, its managing

Edgar Filing: SYMS CORP - Form SC 13D/A

member

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

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

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

C4S & CO., L.L.C.

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

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.

Name and Position

Principal Occupation

Principal Business

Edgar Filing: SYMS CORP - Form SC 13D/A

----- James A. Mitarotonda Director and President	----- Chairman and Chief Executive Officer of Barington Capital Group, L.P.	----- 888 Seventh Ave 17th Floor New York, NY 10
Sebastian E. Cassetta Director	Senior Managing Director and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Ave 17th Floor New York, NY 10
Jonathan Clipper Director	Managing Director of Bedford Management Ltd.	7 Reid Street, Hamilton HM11,
Graham Cook Director	Director/Manager, Corporate Services of Byson Financial Services, Ltd.	Bison Court P.O. Box 3460 Road Town, Tort British Virgin
Citigroup Fund Services, Ltd. Secretary	Fund Administration	Washington Mall 22 Church Street Hamilton HM11,
Melvyn Brunt Treasurer	Chief Financial Officer of Barington Capital Group, L.P.	888 Seventh Ave 17th Floor New York, NY 10

SCHEDULE II

Directors of Benchmark Opportunitas Fund plc

Name and Position -----	Principal Occupation -----	Principal Busin -----
Sebastian Cassetta Director	Senior Managing Director and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Ave 17th Floor New York, NY 10
Jim Cleary Director	Principal of Cleary Consulting	Oriel, 25 Rev Circular Road,
Andreas Jeschko Director	Chief Executive Officer of Benchmark Advisory Limited and Benchmark Capital Management GmbH	23 Regent House Bisazza Street, Sliema, Malta
Karin Kisling Director	Chief Investment Officer of Benchmark Advisory Limited	23 Regent House Bisazza Street, Sliema, Malta
Carl O'Sullivan Director	Partner, Arthur Cox	Earlsfort Centr Earlsfort Terra Dublin 2 Ireland

SCHEDULE III

Edgar Filing: SYMS CORP - Form SC 13D/A

Officers of LNA Capital Corp.

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

SCHEDULE IV

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

Date	Number of Shares	Price Per Share	Cost (*)
8/23/2006	(3,354)	\$ 19.7900	\$ (66,375.66)

Shares purchased and sold by Barington Companies Offshore Fund, Ltd.

Date	Number of Shares	Price Per Share	Cost (*)
4/6/2006	3,700	\$ 14.6500	\$ 54,205.00
4/7/2006	2,500	\$ 14.4280	\$ 36,070.00
4/10/2006	6,100	\$ 14.5950	\$ 89,029.50
4/11/2006	8,600	\$ 14.6460	\$ 125,955.60
4/12/2006	2,600	\$ 14.6230	\$ 38,019.80
4/13/2006	6,100	\$ 15.0360	\$ 91,719.60
4/17/2006	5,100	\$ 15.1890	\$ 77,463.90
8/23/2006	(2,974)	\$ 19.7900	\$ (58,855.46)
11/1/2006	16,300	\$ 18.8650	\$ 307,499.50
11/2/2006	3,700	\$ 18.8510	\$ 69,748.70

Shares sold by Barington Investments, L.P.

Date	Number of Shares	Price Per Share	Cost (*)
8/23/2006	(1,467)	\$ 19.7900	\$ (29,031.93)

Shares purchased by Benchmark Opportunitas Fund plc

Edgar Filing: SYMS CORP - Form SC 13D/A

Date	Number of Shares	Price Per Share	Cost (*)
-----	-----	-----	-----
1/31/2007	4,300	\$ 18.4940	\$ 79,524.20
2/1/2007	4,200	\$ 18.5570	\$ 77,939.40
2/2/2007	3,000	\$ 18.9170	\$ 56,751.00

Shares sold by Parche, LLC

Date	Number of Shares	Price Per Share	Cost (*)
-----	-----	-----	-----
8/1/2006	(20,800)	18.4500	\$ (383,760.00)
8/23/2006	(891)	19.7900	\$ (17,632.89)

Shares sold by Starboard Value & Opportunity Fund, LLC

Date	Number of Shares	Price Per Share	Cost (*)
-----	-----	-----	-----
8/1/2006	(109,200)	18.4500	\$ (2,014,740.00)
8/23/2006	(4,414)	19.7900	\$ (87,353.06)

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