

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

Barrington 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

|  |                              |
|--|------------------------------|
|  | 7) SOLE VOTING POWER         |
|  | 259,978                      |
| NUMBER OF<br>SHARES<br>BENEFICIALLY<br>OWNED BY<br>EACH<br>REPORTING<br>PERSON<br>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

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)  |  
(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<br>SHARES<br>BENEFICIALLY<br>OWNED BY<br>EACH<br>REPORTING<br>PERSON<br>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)  |  
(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

Barrington 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  
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

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)   
(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

8) SHARED VOTING POWER



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<br>SHARES<br>BENEFICIALLY<br>OWNED BY<br>EACH<br>REPORTING<br>PERSON<br>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

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

SCHEDULE II

Directors of Benchmark Opportunitas Fund plc

| Name and Position<br>-----     | Principal Occupation<br>-----   | Principal Busin<br>-----                                  |
|--------------------------------|---|---|
| Sebastian Cassetta<br>Director | Senior Managing Director and Chief<br>Operating Officer of Barington Capital<br>Group, L.P.       | 888 Seventh Ave<br>17th Floor<br>New York, NY 10          |
| Jim Cleary<br>Director         | Principal of Cleary Consulting  | Oriel, 25 Rev<br>Circular Road,                           |
| Andreas Jeschko<br>Director    | Chief Executive Officer of Benchmark<br>Advisory Limited and Benchmark Capital<br>Management GmbH | 23 Regent House<br>Bisazza Street,<br>Sliema, Malta       |
| Karin Kisling<br>Director      | Chief Investment Officer of Benchmark<br>Advisory Limited   | 23 Regent House<br>Bisazza Street,<br>Sliema, Malta       |
| Carl O'Sullivan<br>Director    | Partner, Arthur Cox   | Earlsfort Centr<br>Earlsfort Terra<br>Dublin 2<br>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<br>President and CEO | Chairman and Chief Executive<br>Officer of Barington Capital<br>Group, L.P.                 | 888 Seventh Avenue<br>17th Floor<br>New York, NY 10019 |
| Sebastian E. Cassetta<br>Secretary        | Senior Managing Director and Chief<br>Operating Officer of<br>Barington Capital Group, L.P. | 888 Seventh Avenue<br>17th Floor<br>New York, NY 10019 |
| Melvyn Brunt<br>Treasurer                 | Chief Financial Officer of<br>Barington Capital Group, L.P.                                 | 888 Seventh Avenue<br>17th Floor<br>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<br>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<br>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<br>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<br>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<br>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<br>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.