

STEWART & STEVENSON SERVICES INC
Form SC 13D/A
May 08, 2006

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

SCHEDULE 13D

(RULE 13D-101)

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

(Amendment No. 1)(1)

STEWART & STEVENSON SERVICES, INC.

(Name of Issuer)

COMMON STOCK

(Title of Class of Securities)

860342104

(CUSIP Number)

STEVEN WOLOSKY, ESQ.
OLSHAN GRUNDMAN FROME ROSENZWEIG & WOLOSKY LLP
Park Avenue Tower
65 East 55th Street
New York, New York 10022

(212) 451-2300

(Name, Address and Telephone Number of Person
Authorized to Receive Notices and Communications)

MAY 1, 2006

(Date of Event Which Requires Filing of This Statement)

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

NOTE. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. SEE Rule 13d-7 for other parties to whom copies are to be sent.

(Continued on following pages)

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(1) The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of

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securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, SEE the NOTES).

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=====			
1	NAME OF REPORTING PERSONS		
	I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)		
	STARBOARD VALUE AND OPPORTUNITY MASTER FUND LTD.		

2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*	(a) <input checked="" type="checkbox"/>	(b) <input type="checkbox"/>

3	SEC USE ONLY		

4	SOURCE OF FUNDS*		
	WC		

5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)		<input type="checkbox"/>

6	CITIZENSHIP OR PLACE OF ORGANIZATION		
	Cayman Islands		

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER	
		208,432	
	8	SHARED VOTING POWER	
		- 0 -	
	9	SOLE DISPOSITIVE POWER	
		208,432	
	10	SHARED DISPOSITIVE POWER	
		- 0 -	

11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	208,432		

12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES*		<input type="checkbox"/>

13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)		
	0.7%		

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14 TYPE OF REPORTING PERSON*

CO

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF 7 SOLE VOTING POWER
SHARES

BENEFICIALLY 258,383

OWNED BY EACH 8 SHARED VOTING POWER
REPORTING

PERSON WITH - 0 -

9 SOLE DISPOSITIVE POWER

258,383

10 SHARED DISPOSITIVE POWER

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

258,383

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

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

0.9%

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14 TYPE OF REPORTING PERSON*

OO

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

RCG AMBROSE MASTER 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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Cayman Islands

NUMBER OF SHARES	7	SOLE VOTING POWER
---------------------	---	-------------------

BENEFICIALLY 109,307

OWNED BY EACH REPORTING PERSON WITH	8	SHARED VOTING POWER
---	---	---------------------

- 0 -

	9	SOLE DISPOSITIVE POWER
--	---	------------------------

109,307

	10	SHARED DISPOSITIVE POWER
--	----	--------------------------

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

109,307

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

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

0.4%

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CO

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

RCG HALIFAX 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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Cayman Islands

NUMBER OF SHARES	7	SOLE VOTING POWER
---------------------	---	-------------------

BENEFICIALLY OWNED BY EACH

112,674

REPORTING PERSON WITH	8	SHARED VOTING POWER
--------------------------	---	---------------------

- 0 -

	9	SOLE DISPOSITIVE POWER
--	---	------------------------

112,674

	10	SHARED DISPOSITIVE POWER
--	----	--------------------------

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

112,674

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

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

0.4%

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14 TYPE OF REPORTING PERSON*

CO

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

RAMIUS MASTER 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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Cayman Islands

NUMBER OF SHARES	7	SOLE VOTING POWER
---------------------	---	-------------------

BENEFICIALLY OWNED BY EACH

509,800

REPORTING PERSON WITH	8	SHARED VOTING POWER
--------------------------	---	---------------------

- 0 -

	9	SOLE DISPOSITIVE POWER
--	---	------------------------

509,800

	10	SHARED DISPOSITIVE POWER
--	----	--------------------------

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

509,800

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

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

1.7%

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14 TYPE OF REPORTING PERSON*

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

RAMIUS FUND III, 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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Cayman Islands

NUMBER OF SHARES	7	SOLE VOTING POWER
---------------------	---	-------------------

BENEFICIALLY OWNED BY EACH		29,593
-------------------------------	--	--------

REPORTING PERSON WITH	8	SHARED VOTING POWER
--------------------------	---	---------------------

- 0 -

	9	SOLE DISPOSITIVE POWER
--	---	------------------------

29,593

	10	SHARED DISPOSITIVE POWER
--	----	--------------------------

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

29,593

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

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

0.1%

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14 TYPE OF REPORTING PERSON*

CO

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES	7	SOLE VOTING POWER
---------------------	---	-------------------

BENEFICIALLY 466,815

OWNED BY EACH REPORTING PERSON WITH	8	SHARED VOTING POWER
---	---	---------------------

- 0 -

	9	SOLE DISPOSITIVE POWER
--	---	------------------------

466,815

	10	SHARED DISPOSITIVE POWER
--	----	--------------------------

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

466,815

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

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

1.6%

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IA, OO

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

RAMIUS ADVISORS, LLC 13-3954331

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF 7 SOLE VOTING POWER
SHARES

BENEFICIALLY 539,393

OWNED BY EACH 8 SHARED VOTING POWER
REPORTING

PERSON WITH - 0 -

9 SOLE DISPOSITIVE POWER

539,393

10 SHARED DISPOSITIVE POWER

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

539,393

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

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

1.8%

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IA, 00

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

RAMIUS CAPITAL GROUP, LLC 13-3937658

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES	7	SOLE VOTING POWER
---------------------	---	-------------------

BENEFICIALLY OWNED BY EACH

	1,228,189
--	-----------

REPORTING PERSON WITH

	8	SHARED VOTING POWER
--	---	---------------------

- 0 -

	9	SOLE DISPOSITIVE POWER
--	---	------------------------

1,228,189

	10	SHARED DISPOSITIVE POWER
--	----	--------------------------

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,228,189

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

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

4.2%

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IA, 00

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

C4S & CO., LLC 13-3946794

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF 7 SOLE VOTING POWER
SHARES

BENEFICIALLY 1,228,189

OWNED BY EACH 8 SHARED VOTING POWER
REPORTING

PERSON WITH - 0 -

9 SOLE DISPOSITIVE POWER

1,228,189

10 SHARED DISPOSITIVE POWER

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,228,189

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

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

4.2%

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OO

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

PETER A. COHEN

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

USA

NUMBER OF SHARES	7	SOLE VOTING POWER
---------------------	---	-------------------

BENEFICIALLY
OWNED BY EACH

- 0 -

REPORTING PERSON WITH	8	SHARED VOTING POWER
--------------------------	---	---------------------

1,228,189

	9	SOLE DISPOSITIVE POWER
--	---	------------------------

- 0 -

	10	SHARED DISPOSITIVE POWER
--	----	--------------------------

1,228,189

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,228,189

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

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

4.2%

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

USA

NUMBER OF 7 SOLE VOTING POWER
SHARES

BENEFICIALLY - 0 -

OWNED BY EACH 8 SHARED VOTING POWER

REPORTING PERSON WITH 1,228,189

9 SOLE DISPOSITIVE POWER

- 0 -

10 SHARED DISPOSITIVE POWER

1,228,189

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,228,189

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

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

4.2%

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

JEFFREY M. SOLOMON

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

USA

NUMBER OF 7 SOLE VOTING POWER
SHARES

BENEFICIALLY - 0 -

OWNED BY EACH 8 SHARED VOTING POWER

REPORTING PERSON WITH 1,228,189

9 SOLE DISPOSITIVE POWER

- 0 -

10 SHARED DISPOSITIVE POWER

1,228,189

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,228,189

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

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

4.2%

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

THOMAS W. STRAUSS

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

USA

NUMBER OF 7 SOLE VOTING POWER
SHARES

BENEFICIALLY - 0 -

OWNED BY EACH 8 SHARED VOTING POWER

REPORTING PERSON WITH 1,228,189

9 SOLE DISPOSITIVE POWER

- 0 -

10 SHARED DISPOSITIVE POWER

1,228,189

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,228,189

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

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

4.2%

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

BARINGTON COMPANIES EQUITY PARTNERS, L.P. 13-4088890

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF 7 SOLE VOTING POWER
SHARES

BENEFICIALLY 75,928
OWNED BY EACH

REPORTING 8 SHARED VOTING POWER
PERSON WITH

- 0 -

9 SOLE DISPOSITIVE POWER

75,928

10 SHARED DISPOSITIVE POWER

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

75,928

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

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

0.3%

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14 TYPE OF REPORTING PERSON*

PN

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

BARINGTON COMPANIES INVESTORS, LLC 13-4126527

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 ITEM 2 (d) OR 2 (e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF 7 SOLE VOTING POWER
SHARES

BENEFICIALLY - 0 -
OWNED BY EACH

REPORTING 8 SHARED VOTING POWER
PERSON WITH

75,928

9 SOLE DISPOSITIVE POWER

- 0 -

10 SHARED DISPOSITIVE POWER

75,928

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

75,928

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

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

0.3%

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14 TYPE OF REPORTING PERSON*

OO

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

BARINGTON COMPANIES OFFSHORE FUND, LTD. (BVI)

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

British Virgin Islands

NUMBER OF SHARES	7	SOLE VOTING POWER
---------------------	---	-------------------

BENEFICIALLY OWNED BY EACH

44,508

REPORTING PERSON WITH	8	SHARED VOTING POWER
--------------------------	---	---------------------

- 0 -

	9	SOLE DISPOSITIVE POWER
--	---	------------------------

44,508

	10	SHARED DISPOSITIVE POWER
--	----	--------------------------

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

44,508

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

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

0.2%

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14 TYPE OF REPORTING PERSON*

CO

*SEE INSTRUCTIONS BEFORE FILLING OUT!

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF 7 SOLE VOTING POWER
SHARES
BENEFICIALLY 43,286
OWNED BY EACH

REPORTING 8 SHARED VOTING POWER
PERSON WITH - 0 -

9 SOLE DISPOSITIVE POWER
43,286

10 SHARED DISPOSITIVE POWER
- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

43,286

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

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

0.1%

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14 TYPE OF REPORTING PERSON*

PN

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

BARINGTON 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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES	7	SOLE VOTING POWER
---------------------	---	-------------------

BENEFICIALLY OWNED BY EACH	43,286	
-------------------------------	--------	--

REPORTING PERSON WITH	8	SHARED VOTING POWER
--------------------------	---	---------------------

75,928	
--------	--

9	SOLE DISPOSITIVE POWER
---	------------------------

43,286	
--------	--

10	SHARED DISPOSITIVE POWER
----	--------------------------

75,928	
--------	--

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

119,214

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

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

0.4%

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14 TYPE OF REPORTING PERSON*

IA, OO

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES	7	SOLE VOTING POWER
---------------------	---	-------------------

BENEFICIALLY OWNED BY EACH

44,508

REPORTING PERSON WITH	8	SHARED VOTING POWER
--------------------------	---	---------------------

- 0 -

	9	SOLE DISPOSITIVE POWER
--	---	------------------------

44,508

	10	SHARED DISPOSITIVE POWER
--	----	--------------------------

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

44,508

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

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

0.2%

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14 TYPE OF REPORTING PERSON*

IA, 00

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

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*
00

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

6 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF 7 SOLE VOTING POWER
SHARES

BENEFICIALLY 163,722

OWNED BY EACH 8 SHARED VOTING POWER
REPORTING

PERSON WITH - 0 -

9 SOLE DISPOSITIVE POWER

163,722

10 SHARED DISPOSITIVE POWER

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

163,722

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

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

0.6%

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14 TYPE OF REPORTING PERSON*

PN

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

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 ITEM 2(d) OR 2(e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES	7	SOLE VOTING POWER
---------------------	---	-------------------

BENEFICIALLY OWNED BY EACH

163,722

REPORTING PERSON WITH	8	SHARED VOTING POWER
--------------------------	---	---------------------

- 0 -

	9	SOLE DISPOSITIVE POWER
--	---	------------------------

163,722

	10	SHARED DISPOSITIVE POWER
--	----	--------------------------

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

163,722

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

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

0.6%

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14 TYPE OF REPORTING PERSON*

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1 NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

JAMES 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 ITEM 2 (d) OR 2 (e) |

6 CITIZENSHIP OR PLACE OF ORGANIZATION

USA

NUMBER OF SHARES	7	SOLE VOTING POWER
---------------------	---	-------------------

BENEFICIALLY 163,722

OWNED BY EACH REPORTING PERSON WITH	8	SHARED VOTING POWER
---	---	---------------------

- 0 -

	9	SOLE DISPOSITIVE POWER
--	---	------------------------

163,722

	10	SHARED DISPOSITIVE POWER
--	----	--------------------------

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

163,722

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

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

0.6%

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14 TYPE OF REPORTING PERSON*

IN

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*SEE INSTRUCTIONS BEFORE FILLING OUT!

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The following constitutes Amendment No. 1 ("Amendment No. 1") to the Schedule 13D filed by the undersigned. This Amendment No. 1 amends the Schedule 13D as specifically set forth.

Item 2 is hereby amended and supplemented as follows:

Ramius Fund III, Ltd ("Ramius Fund III") is hereby added as a Reporting Person to the Schedule 13D. Ramius Fund III is an exempted company organized under the laws of the Cayman Islands formed to be a private investment fund. The address of the principal business and principal office of Ramius Fund III is c/o Citco Fund Services (Cayman Islands) Limited, Corporate Center, West Bay Road, Grand Cayman, Cayman Islands, British West Indies. The officers and directors of Ramius Fund III and their respective principal occupations and business addresses are set forth on Schedule B and are incorporated by reference in this Item 2. Ramius Advisors serves as the investment manager for Ramius Fund III.

Item 2(a) (xiv)-(xxi) is hereby amended and restated as follows:

- (xiv) Barington Companies Equity Partners, L.P., a Delaware limited partnership ("Barington Companies Equity"), with respect to the Shares directly and beneficially owned by it;
- (xv) Barington Companies Investors, LLC, a Delaware limited liability company ("Barington Companies Investors"), the general partner of Barington Companies Equity;
- (xvi) Barington Companies Offshore Fund, Ltd. (BVI), an international business company organized under the laws of the British Virgin Islands ("Barington Companies Offshore"), with respect to the Shares directly and beneficially owned by it;
- (xvii) Barington Investments, L.P., a Delaware limited partnership ("Barington Investments"), with respect to the Shares directly and beneficially owned by it;
- (xviii) Barington Companies Advisors, LLC, a Delaware limited liability company ("Barington Companies Advisors"), who serves as the investment advisor to Barington Companies Equity and the general partner of Barington Investments;
- (xix) Barington Offshore Advisors, LLC, a Delaware limited liability company ("Barington Offshore Advisors"), who serves as the investment advisor to Barington Companies Offshore;
- (xx) Barington Capital Group, L.P., a New York limited partnership ("Barington Capital"), the majority member of Barington Companies Investors, Barington Companies Advisors and Barington Offshore Advisors;

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(xxi) LNA Capital Corp., a Delaware corporation ("LNA"), the general partner of Barington Capital;

(xxii) James Mitarotonda ("Mr. Mitarotonda"), the sole stockholder and director of LNA;

Item 2(b) is hereby amended and supplemented as follows:

The address of the principal business and principal office of Barington Offshore Advisors is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

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

The principal business of each of Barington Companies Equity, Barington Companies Offshore, Barington Investments and Barington Capital is acquiring, holding and disposing of investments in various companies. The principal business of Barington Companies Advisors is serving as the investment advisor of Barington Companies Equity and the general partner of Barington Investments. The principal business of Barington Companies Investors is serving as the general partner of Barington Companies Equity. The principal business of Barington Offshore Advisors is serving as the investment advisor of Barington Companies Offshore. The principal business of LNA is serving as the general partner of Barington Capital.

The first paragraph of Item 3 is hereby amended and restated as follows:

The Shares purchased by Starboard, Parche, RCG Ambrose, RCG Halifax, Ramius Master, Ramius Fund III, Barington Companies Equity, Barington Companies Offshore and Barington Investments were purchased with the working capital of such entities (which may, at any given time, include margin loans made by brokerage firms in the ordinary course of business) in open market purchases, except as otherwise noted, as set forth in Schedule A, which is incorporated by reference herein. The aggregate purchase cost of the 1,228,189 Shares beneficially owned in the aggregate by Starboard, Parche, RCG Ambrose, RCG Halifax, Ramius Master and Ramius Fund III is approximately \$40,223,190, including brokerage commissions. The aggregate purchase cost of the 163,722 Shares beneficially owned in the aggregate by Barington Companies Equity, Barington Companies Offshore and Barington Investments is approximately \$3,371,970.27, excluding brokerage commissions.

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Item 5. INTEREST IN SECURITIES OF THE ISSUER.

The aggregate percentage of Shares reported owned by each person named herein is based upon 29,495,398 Shares outstanding, which is the total number of Shares outstanding as reported in the Issuer's Annual Report on Form 10-K filed with the Securities and Exchange Commission on April 13, 2006.

A. Starboard

(a) As of May 5, 2006, Starboard beneficially owned 208,432 Shares.

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Percentage: Approximately 0.7%

- (b) 1. Sole power to vote or direct vote: 208,432
- 2. Shared power to vote or direct vote: 0
- 3. Sole power to dispose or direct the disposition: 208,432
- 4. Shared power to dispose or direct the disposition: 0

(c) The transactions in the Shares by Starboard since March 31, 2006 are set forth in Schedule A and is incorporated by reference.

B. Parche

- (a) As of May 5, 2006, Parche beneficially owned 258,383 Shares.

Percentage: 0.9%

- (b) 1. Sole power to vote or direct vote: 258,383
- 2. Shared power to vote or direct vote: 0
- 3. Sole power to dispose or direct the disposition: 258,383
- 4. Shared power to dispose or direct the disposition: 0

(c) The transactions in the Shares by Parche since March 31, 2006 are set forth in Schedule A and are incorporated by reference.

C. RCG Ambrose

- (a) As of May 5, 2006, RCG Ambrose beneficially owned 109,307 Shares.

Percentage: 0.4%

- (b) 1. Sole power to vote or direct vote: 109,307
- 2. Shared power to vote or direct vote: 0
- 3. Sole power to dispose or direct the disposition: 109,307
- 4. Shared power to dispose or direct the disposition: 0

(c) The transactions in the Shares by RCG Ambrose since March 31, 2006 are set forth in Schedule A and are incorporated by reference.

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D. RCG Halifax

- (a) As of May 5, 2006, RCG Halifax beneficially owned 112,674 Shares.

Percentage: 0.4%

- (b) 1. Sole power to vote or direct vote: 112,674
- 2. Shared power to vote or direct vote: 0
- 3. Sole power to dispose or direct the disposition: 112,674
- 4. Shared power to dispose or direct the disposition: 0

(c) The transactions in the Shares by RCG Halifax since March 31, 2006 are set forth in Schedule A and are incorporated by reference.

E. Ramius Master

- (a) As of May 5, 2006, Ramius Master beneficially owned 509,800 Shares.

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Percentage: 1.7%

- (b) 1. Sole power to vote or direct vote: 509,800
- 2. Shared power to vote or direct vote: 0
- 3. Sole power to dispose or direct the disposition: 509,800
- 4. Shared power to dispose or direct the disposition: 0

(c) The transactions in the Shares by Ramius Master since March 31, 2006 are set forth in Schedule A and are incorporated by reference.

F. Ramius Fund III

- (a) As of May 5, 2006, Ramius Fund III beneficially owned 29,593 Shares.

Percentage: 0.1%

- (b) 1. Sole power to vote or direct vote: 29,593
- 2. Shared power to vote or direct vote: 0
- 3. Sole power to dispose or direct the disposition: 29,593
- 4. Shared power to dispose or direct the disposition: 0

(c) The transactions in the Shares by Ramius Fund III since March 31, 2006 are set forth in Schedule A and are incorporated by reference.

G. Admiral Advisors

- (a) As of May 5, 2006, as the investment manager of Starboard and the

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managing member of Parche, Admiral Advisors may be deemed the beneficial owner of (i) 208,432 Shares owned by Starboard and (ii) 258,383 Shares owned by Parche.

Percentage: Approximately 1.6%

- (b) 1. Sole power to vote or direct vote: 466,815
- 2. Shared power to vote or direct vote: 0
- 3. Sole power to dispose or direct the disposition: 466,815
- 4. Shared power to dispose or direct the disposition: 0

(c) Admiral Advisors did not enter into any transactions in the Shares since March 31, 2006. The transactions in the Shares since March 31, 2006 on behalf of Starboard and Parche, which, except as otherwise noted, were all in the open market, are set forth in Schedule A, and are incorporated by reference.

H. Ramius Advisors

- (a) As of May 5, 2006, as the investment advisor of Ramius Master and Ramius Fund III, Ramius Advisors may be deemed the beneficial owner of 509,800 Shares owned by Ramius Master and 29,593 Shares owned by Ramius Fund III.

Percentage: 1.8%

- (b) 1. Sole power to vote or direct vote: 539,393
- 2. Shared power to vote or direct vote: 0
- 3. Sole power to dispose or direct the disposition: 539,393
- 4. Shared power to dispose or direct the disposition: 0

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(c) Ramius Advisors did not enter into any transactions in the Shares since March 31, 2006. The transactions in the Shares since March 31, 2006 on behalf of Ramius Master and Ramius Fund III, which, except as otherwise noted, were all in the open market, are set forth in Schedule A, and are incorporated by reference.

I. Ramius Capital

(a) As of May 5, 2006, as the sole member of Admiral Advisors and Ramius Advisors (the investment manager of Ramius Master) and as the investment manager of RCG Halifax and RCG Ambrose, Ramius Capital may be deemed the beneficial owner of (i) 208,432 Shares owned by Starboard, (ii) 258,383 Shares owned by Parche, (iii) 109,307 Shares owned by RCG Ambrose, (iv) 112,674 Shares owned by RCG Halifax, (v) 509,800 Shares owned by Ramius Master and (vi) 29,593 Shares owned by Ramius Fund III.

Percentage: Approximately 4.2%

- (b)
1. Sole power to vote or direct vote: 1,228,189
 2. Shared power to vote or direct vote: 0
 3. Sole power to dispose or direct the disposition: 1,228,189

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4. Shared power to dispose or direct the disposition: 0

(c) Ramius Capital did not enter into any transactions in the Shares since March 31, 2006. The transactions in the Shares since March 31, 2006 on behalf of Starboard, Parche, RCG Ambrose, RCG Halifax, Ramius Master and Ramius Fund III are set forth in Schedule A, and are incorporated herein by reference.

J. C4S

(a) As of May 5, 2006, as the managing member of Ramius Capital, C4S may be deemed the beneficial owner of (i) 208,432 Shares owned by Starboard, (ii) 258,383 Shares owned by Parche, (iii) 109,307 Shares owned by RCG Ambrose, (iv) 112,674 Shares owned by RCG Halifax, (v) 509,800 Shares owned by Ramius Master and (vi) 29,593 Shares owned by Ramius Fund III.

Percentage: Approximately 4.2%

- (b)
1. Sole power to vote or direct vote: 1,228,189
 2. Shared power to vote or direct vote: 0
 3. Sole power to dispose or direct the disposition: 1,228,189
 4. Shared power to dispose or direct the disposition: 0

(c) C4S did not enter into any transactions in the Shares since March 31, 2006. The transactions in the Shares since March 31, 2006 on behalf of Starboard, Parche, RCG Ambrose, RCG Halifax, Ramius Master and Ramius Fund III are set forth in Schedule A and are incorporated by reference.

K. Mr. Cohen, Mr. Stark, Mr. Strauss and Mr. Solomon

(a) As of May 5, 2006, as the managing members of C4S, each of Mr. Cohen, Mr. Stark, Mr. Strauss and Mr. Solomon may be deemed the beneficial owner of (i) 208,432 Shares owned by Starboard, (ii) 258,383 Shares owned by Parche, (iii) 109,307 Shares owned by RCG Ambrose, (iv) 112,674 Shares owned by RCG

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Halifax, (v) 509,800 Shares owned by Ramius Master and (vi) 29,593 Shares owned by Ramius Fund III . Each of Messrs. Cohen, Stark, Solomon and Strauss share voting and dispositive power with respect to the Shares owned by Starboard, Parche, RCG Ambrose, RCG Halifax, Ramius Master and Ramius Fund III by virtue of their shared authority to vote and dispose of such Shares. Messrs. Cohen, Stark, Solomon and Strauss disclaim beneficial ownership of such Shares.

Percentage: Approximately 4.2%

- (b)
 - 1. Sole power to vote or direct vote: 0
 - 2. Shared power to vote or direct vote: 1,228,189
 - 3. Sole power to dispose or direct the disposition: 0
 - 4. Shared power to dispose or direct the disposition: 1,228,189
- (c) None of Mr. Cohen, Mr. Stark, Mr. Strauss or Mr. Solomon have

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entered into any transactions in the Shares since March 31, 2006. The transactions in the Common Stock since March 31, 2006 on behalf of Starboard, Parche, RCG Ambrose, RCG Halifax, Ramius Master and Ramius Fund III are set forth in Schedule A and are incorporated by reference.

L. Barington Companies Equity

(a) As of May 5, 2006, Barington Companies Equity beneficially owned 75,928 Shares.

Percentage: Approximately 0.3%

- (b)
 - 1. Sole power to vote or direct vote: 75,928
 - 2. Shared power to vote or direct vote: 0
 - 3. Sole power to dispose or direct the disposition: 75,928
 - 4. Shared power to dispose or direct the disposition: 0

(c) The transactions in the Shares by Barington Companies Equity since March 31, 2006 are set forth in Schedule A and are incorporated by reference.

M. Barington Companies Investors

(a) As of May 5, 2006, as the general partner of Barington Companies Equity, Barington Companies Investors may be deemed to share beneficial ownership of the 75,928 Shares owned by Barington Companies Equity.

Percentage: Approximately 0.3%

- (b)
 - 1. Sole power to vote or direct vote: 0
 - 2. Shared power to vote or direct vote: 75,928
 - 3. Sole power to dispose or direct the disposition: 0
 - 4. Shared power to dispose or direct the disposition: 75,928

(c) Barington Companies Investors did not enter into any transactions in the Shares since March 31, 2006. The transactions in the Shares since March 31, 2006 by Barington Companies Equity, which, except as otherwise noted, were all in the open market, are set forth in Schedule A, and are incorporated by reference.

N. Barington Companies Offshore

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(a) As of May 5, 2006, Barington Companies Offshore beneficially owned 44,508 Shares.

Percentage: 0.2%

- (b)
1. Sole power to vote or direct vote: 44,508
 2. Shared power to vote or direct vote: 0
 3. Sole power to dispose or direct the disposition: 44,508

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4. Shared power to dispose or direct the disposition: 0

(c) The transactions in the Shares by Barington Companies Offshore since March 31, 2006 are set forth in Schedule A and are incorporated by reference.

O. Barington Investments

(a) As of May 5, 2006, Barington Investments beneficially owned 43,286 Shares.

Percentage: 0.1%

- (b)
1. Sole power to vote or direct vote: 43,286
 2. Shared power to vote or direct vote: 0
 3. Sole power to dispose or direct the disposition: 43,286
 4. Shared power to dispose or direct the disposition: 0

(c) The transactions in the Shares by Barington Investments since March 31, 2006 are set forth in Schedule A and are incorporated by reference.

P. Barington Companies Advisors

(a) As of May 5, 2006, as the investment advisor of Barington Companies Equity and the general partner of Barington Investments, Barington Companies Advisors may be deemed to (i) share beneficial ownership of the 75,928 Shares owned by Barington Companies Equity and (ii) beneficially own the 43,286 Shares owned by Barington Investments.

Percentage: Approximately 0.4%

- (b)
1. Sole power to vote or direct vote: 43,286
 2. Shared power to vote or direct vote: 75,928
 3. Sole power to dispose or direct the disposition: 43,286
 4. Shared power to dispose or direct the disposition: 75,928

(c) Barington Offshore Advisors did not enter into any transactions in the Shares in since March 31, 2006. The transactions in the Shares since March 31, 2006 by Barington Companies Equity and Barington Investments, which, except as otherwise noted, were all in the open market, are set forth in Schedule A, and are incorporated by reference.

Q. Barington Offshore Advisors

(a) As of May 5, 2006, as the investment advisor of Barington Companies Offshore, Barington Offshore Advisors may be deemed to beneficially own the 44,508 Shares owned by Barington Companies Offshore.

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Percentage: 0.2%

- (b) 1. Sole power to vote or direct vote: 44,508
- 2. Shared power to vote or direct vote: 0
- 3. Sole power to dispose or direct the disposition: 44,508
- 4. Shared power to dispose or direct the disposition: 0

(c) Barington Offshore Advisors did not enter into any transactions in the Shares since March 31, 2006. The transactions in the Shares since March 31, 2006 by Barington Companies Offshore, which, except as otherwise noted, were all in the open market, are set forth in Schedule A, and are incorporated by reference.

R. Barington Capital

(a) As of May 5, 2006, as the majority member of Barington Companies Investors, Barington Companies Advisors and Barington Offshore Advisors, Barington Capital may be deemed the beneficial owner of (i) 44,508 Shares owned by Barington Companies Offshore, (ii) 75,928 Shares owned by Barington Companies Equity and (iii) 43,286 Shares owned by Barington Investments.

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Percentage: Approximately 0.6%

- (b) 1. Sole power to vote or direct vote: 163,722
- 2. Shared power to vote or direct vote: 0
- 3. Sole power to dispose or direct the disposition: 163,722
- 4. Shared power to dispose or direct the disposition: 0

(c) Barington Capital did not enter into any transactions in the Shares since March 31, 2006. The transactions in the Shares since March 31, 2006 by Barington Companies Offshore, Barington Companies Equity and Barington Investments are set forth in Schedule A, and are incorporated by reference.

S. LNA

(a) As of May 5, 2006, as the general partner of Barington Capital, LNA may be deemed the beneficial owner of (i) 44,508 Shares owned by Barington Companies Offshore, (ii) 75,928 Shares owned by Barington Companies Equity and (iii) 43,286 Shares owned by Barington Investments.

Percentage: Approximately 0.6%

- (b) 1. Sole power to vote or direct vote: 163,722
- 2. Shared power to vote or direct vote: 0
- 3. Sole power to dispose or direct the disposition: 163,722
- 4. Shared power to dispose or direct the disposition: 0

(c) LNA did not enter into any transactions in the Shares since March 31, 2006. The transactions in the Shares since March 31, 2006 by Barington Companies Offshore, Barington Companies Equity and Barington Investments are set forth in Schedule A, and are incorporated by reference.

T. Mr. Mitarotonda

(a) As of May 5, 2006, as the sole stockholder and director of LNA

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Capital Corp., Mr. Mitarotonda may be deemed the beneficial owner of (i) 75,928 Shares owned by Barington Companies Equity, (ii) 44,508 Shares owned by Barington Companies Offshore and (iii) 43,286 Shares owned by Barington Investments. Mr. Mitarotonda disclaims beneficial ownership of such Shares.

Percentage: Approximately 0.6%

- (b)
1. Sole power to vote or direct vote: 163,722
 2. Shared power to vote or direct vote: 0
 3. Sole power to dispose or direct the disposition: 163,722

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4. Shared power to dispose or direct the disposition: 0

(c) Mr. Mitarotonda did not enter into any transactions in the Shares since March 31, 2006. The number of Shares acquired by Barington Companies Equity, Barington Companies Offshore and Barington Investments since March 31, 2006 are set forth in Schedule A and are incorporated by reference.

Item 5(e) is hereby amended and restated to read as follows:

As of May 5th, 2006, the Reporting Persons ceased to be the collective beneficial owners of more than 5% of the Shares of the Issuer.

Item 6 is hereby amended and restated to read as follows:

On May 8, 2006, Starboard, Parche, RCG Ambrose, RCG Halifax, Ramius Master, Ramius Fund III, Admiral Advisors, Ramius Advisors, Ramius Capital, C4S, Mr. Cohen, Mr. Solomon, Mr. Stark, Mr. Strauss, Barington Companies Equity, Barington Companies Investors, Barington Companies Offshore, Barington Investments, Barington Companies Advisors, Barington Offshore Advisors, Barington Capital, LNA and Mr. Mitarotonda, entered into a Joint Filing Agreement (the "Joint Filing Agreement") in which the parties agreed to the joint filing on behalf of each of them of statements on Schedule 13D with respect to the securities of the Issuer to the extent required by applicable law. The Joint Filing Agreement is attached as an exhibit hereto and is incorporated herein by reference.

Barington Capital or one or more of its affiliates expect to receive from Starboard and Parche a fee with respect to certain profits those entities may derive from their investment in the Shares of the Issuer. An Agreement between the parties with respect to the foregoing has not yet been formalized.

Other than as described herein, there are no contracts, arrangements, understandings or relationships among the Reporting Persons, or between the Reporting Persons and any other person, with respect to the securities of the Issuer.

Item 7 is hereby amended to include the following exhibits:

3. Joint Filing Agreement by and among Starboard, Parche, RCG Ambrose, RCG Halifax, Ramius Master, Ramius Fund III, Admiral Advisors, Ramius Advisors, Ramius Capital, C4S, Mr. Cohen, Mr. Solomon, Mr. Stark, Mr. Strauss, Barington Companies Equity, Barington Companies Investors, Barington Companies Offshore, Barington Investments, Barington Companies Advisors, Barington Offshore Advisors, Barington Capital, LNA and Mr. Mitarotonda dated May 8, 2006.

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SIGNATURES

After reasonable inquiry and to the best of his knowledge and belief, each of the undersigned certifies that the information set forth in this statement is true, complete and correct.

Dated: May 8, 2006

STARBOARD VALUE AND
OPPORTUNITY MASTER FUND LTD.

RAMIUS MASTER FUND, LTD
By: Ramius Advisors, LLC
its investment manager

PARCHE, LLC

By: Admiral Advisors, LLC,
its managing member

By: Ramius Capital Group, L.L.C.
its managing member

RCG AMBROSE MASTER FUND, LTD.

By: Ramius Capital Group, L.L.C.,
its investment manager

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

By: C4S & Co., L.L.C.,
its managing member

RCG HALIFAX FUND, LTD.

By: Ramius Capital Group, L.L.C.,
its investment manager

RAMIUS ADVISORS, LLC
By: Ramius Capital Group, L.L.C.,
its managing member

By: C4S & Co., L.L.C.,
its managing member

RAMIUS CAPITAL GROUP, L.L.C.
By: C4S & Co., L.L.C.,
as managing member

RAMIUS FUND III, LTD

By: Ramius Advisors, LLC
its investment manager
By: Ramius Capital Group, L.L.C.,
its managing member

C4S & CO., L.L.C.

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon
Title: Authorized Signatory

JEFFREY M. SOLOMON

/s/ JEFFREY M. SOLOMON

Individually and as attorney-in-fact for Peter A.
Cohen, Morgan B. Stark and Thomas W. Strauss

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BARINGTON COMPANIES EQUITY PARTNERS, L.P.

By: Barington Companies Investors, LLC,
its general partner

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By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: Managing Member

BARINGTON COMPANIES INVESTORS, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: Managing Member

/s/ James A. Mitarotonda

James A. Mitarotonda

BARINGTON COMPANIES OFFSHORE FUND, LTD. (BVI)

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: President

BARINGTON INVESTMENTS, L.P.

By: Barington Companies Advisors, LLC,
its general partner

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: Authorized Signatory

BARINGTON COMPANIES ADVISORS, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: Authorized Signatory

BARINGTON 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

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partner

By: /s/ James A. Mitarotonda

 Name: James A. Mitarotonda
 Title: President and Chief Executive Officer

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LNA CAPITAL CORP.

By: /s/ James A. Mitarotonda

 Name: James A. Mitarotonda
 Title: President and Chief Executive Officer

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SCHEDULE A

TRANSACTIONS IN THE SHARES SINCE MARCH 31, 2006

Shares of Common Stock Purchased / (Sold)	Price Per Share(\$)	Date of Purchase / Sale
--	------------------------	----------------------------

STARBOARD VALUE AND OPPORTUNITY MASTER FUND LTD.

(25,284)	36.3500	4/03/06
(17,262)	36.0000	4/11/06
(4,838)	36.1724	4/11/06
(5,682)	35.9284	4/12/06
(15,960)	36.0000	4/12/06
(10,278)	35.8562	4/13/06
(11,357)	35.3251	5/04/06
(5,956)	35.3015	5/05/06
(12,928)	35.3140	5/05/06

PARCHE, LLC

(4,816)	36.3500	4/03/06
(8,778)	36.3500	4/03/06
5,764	36.7871	4/05/06
6,182	36.8915	4/05/06
5,500	36.6300	4/05/06
26,554	36.9395	4/06/06
5,280	36.5453	4/07/06
36,916	36.5954	4/10/06
110	36.4500	4/10/06
(10,549)	36.0000	4/11/06
(922)	36.1724	4/11/06
(2,957)	36.1724	4/11/06
(3,288)	36.0000	4/11/06

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(3,681)	35.9284	4/12/06
(3,040)	36.0000	4/12/06
(10,340)	36.0000	4/12/06

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(1,082)	35.9284	4/12/06
(6,659)	35.8562	4/13/06
(1,958)	35.8562	4/13/06
70,400	35.4871	4/24/06
22,000	35.2600	5/01/06
(2,163)	35.3251	5/04/06
(11,898)	35.3251	5/04/06
(1,134)	35.3015	5/05/06
(6,239)	35.3015	5/05/06
(2,462)	35.3140	5/05/06
(13,543)	35.3140	5/05/06

RCG AMBROSE MASTER FUND, LTD.

(5,187)	36.3500	4/03/06
3,250	36.6300	4/05/06
3,653	36.8915	4/05/06
3,406	36.7871	4/05/06
12,070	36.9395	4/06/06
2,400	36.5453	4/07/06
50	36.4500	4/10/06
16,780	36.5954	4/10/06
(5,753)	36.0000	4/11/06
(1,613)	36.1724	4/11/06
(5,640)	36.0000	4/12/06
(2,008)	35.9284	4/12/06
(6,632)	35.8562	4/13/06
32,000	35.4871	4/24/06
10,000	35.2600	5/01/06
(5,949)	35.3251	5/04/06
(3,119)	35.3015	5/05/06
(6,772)	35.3140	5/05/06

RCG HALIFAX FUND, LTD.

(5,586)	36.3500	4/03/06
3,934	36.8915	4/05/06

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3,668	36.7871	4/05/06
3,500	36.6300	4/05/06
12,070	36.9395	4/06/06
2,400	36.5453	4/07/06
50	36.4500	4/10/06
16,780	36.5954	4/10/06
(6,234)	36.0000	4/11/06
(1,747)	36.1724	4/11/06
(5,640)	36.0000	4/12/06
(2,008)	35.9284	4/12/06

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(3,632)	35.8562	4/13/06
32,000	35.4871	4/24/06
10,000	35.2600	5/01/06
(6,490)	35.3251	5/04/06
(3,403)	35.3015	5/05/06
(7,387)	35.3140	5/05/06

RAMIUS MASTER FUND, LTD.

(20,349)	36.3500	4/03/06
12,750	36.6300	4/05/06
14,331	36.8915	4/05/06
13,362	36.7871	4/05/06
70,006	36.9395	4/06/06
13,920	36.5453	4/07/06
290	36.4500	4/10/06
97,234	36.5954	4/10/06
(7,123)	36.1724	4/11/06
(25,414)	36.0000	4/11/06
(9,035)	35.9284	4/12/06
(25,380)	36.0000	4/12/06
(16,345)	35.8562	4/13/06
185,800	35.4871	4/24/06

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(30,732) (1)	35.0700	5/01/06
54,820	35.2600	5/01/06
(28,122)	35.3251	5/04/06
(14,747)	35.3015	5/05/06
(32,012)	35.3140	5/05/06

RAMIUS FUND III, LTD

30,732 (1)	35.0700	5/01/06
3,180	35.2600	5/01/06
(1,621)	35.3251	5/04/06
(851)	35.3015	5/05/06
(1,847)	35.3140	5/05/06

BARINGTON COMPANIES EQUITY PARTNERS, L.P.

(34,650)	36.3500	4/3/2006
(9,060)	36.2675	4/10/2006
(22,650)	36.1724	4/11/2006
(15,855)	36.0000	4/11/2006
(15,300)	36.0000	4/12/2006
(5,447)	35.9284	4/12/2006
(9,853)	35.8562	4/13/2006
(86,580)	35.3251	5/4/2006
(23,063)	35.3015	5/5/2006
(50,062)	35.3140	5/5/2006

BARINGTON COMPANIES OFFSHORE FUND, LTD

(20,790)	36.3500	4/03/06
(5,420)	36.2675	4/10/06
(13,550)	36.1724	4/11/06

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British West Indies

CFS Corporation Ltd. Secretary	Affiliate of the Administrator of the Fund	c/o Citco Fund Services (Cayman Islands) Limited Corporate Center West Bay Road Grand Cayman, Cayman Islands British West Indies
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Directors and Officers of Barington Companies Offshore Fund, Ltd.

NAME AND POSITION	PRINCIPAL OCCUPATION	PRINCIPAL BUSINESS ADDRESS
James A. Mitarotonda Director and President	Chairman and Chief Executive Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019
Sebastian E. Cassetta Director	Senior Managing Director and Chief Operating Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019
Jonathan Clipper Director	Managing Director of Bedford Management Ltd.	7 Reid Street, Suite 108 Hamilton HM11, Bermuda
Graham Cook Director	Director/Manager, Corporate Services of Byson Financial Services, Ltd.	Bison Court P.O. Box 3460 Road Town, Tortola British Virgin Islands

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

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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
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Melvyn Brunt Treasurer	Chief Financial Officer of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019
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EXHIBIT INDEX

EXHIBIT	PAGE
3. Joint Filing Agreement by and among Starboard, Parche, RCG Ambrose, RCG Halifax, Ramius Master, Ramius Fund III, Admiral Advisors, Ramius Advisors, Ramius Capital, C4S, Mr. Cohen, Mr. Solomon, Mr. Stark, Mr. Strauss, Barington Companies Equity, Barington Companies Investors, Barington Companies Offshore, Barington Investments, Barington Companies Advisors, Barington Offshore Advisors, Barington Capital, LNA and Mr. Mitarotonda, dated May 8, 2006.	46 to 48

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JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k)(1)(iii) under the Securities Exchange Act of 1934, as amended, the persons named below agree to the joint filing on behalf of each of them of a Statement on Schedule 13D dated May 8, 2006 (including amendments thereto) with respect to the Common Stock of Stewart & Stevenson Services Inc. This Joint Filing Agreement shall be filed as an Exhibit to such Statement.

Dated: May 8, 2006

STARBOARD VALUE AND
OPPORTUNITY MASTER FUND LTD.

RAMIUS MASTER FUND, LTD
By: Ramius Advisors, LLC
its investment manager

PARCHE, LLC
By: Admiral Advisors, LLC,
its managing member

By: Ramius Capital Group, L.L.C.
its managing member

RCG AMBROSE MASTER FUND, LTD.
By: Ramius Capital Group, L.L.C.,
its investment manager

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

By: C4S & Co., L.L.C.,
its managing member

RAMIUS ADVISORS, LLC
By: Ramius Capital Group, L.L.C.,
its managing member

RCG HALIFAX FUND, LTD.
By: Ramius Capital Group, L.L.C.,

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its investment manager
By: C4S & Co., L.L.C.,
its managing member

RAMIUS CAPITAL GROUP, L.L.C.
By: C4S & Co., L.L.C.,
as managing member

RAMIUS FUND III, LTD
By: Ramius Advisors, LLC
its investment manager
By: Ramius Capital Group, L.L.C.,
its managing member

C4S & CO., L.L.C.

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon
Title: Authorized Signatory

JEFFREY M. SOLOMON

/s/ JEFFREY M. SOLOMON

Individually and as attorney-in-fact for Peter A.
Cohen, Morgan B. Stark and Thomas W. Strauss

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

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: Managing Member

BARINGTON COMPANIES INVESTORS, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: Managing Member

/s/ James A. Mitarotonda

James A. Mitarotonda

BARINGTON COMPANIES OFFSHORE FUND, LTD. (BVI)

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda
Title: President

