LQ CORP INC Form SC 13D/A April 14, 2005

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

SCHEDULE 13D (Rule 13d-101) (Amendment No. 22)

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

L Q Corporation, Inc. (Name of Issuer)

Common Stock, \$0.001 par value
----(Title of Class of Securities)

53631T102000 -----(CUSIP Number)

Mr. James A. Mitarotonda
c/o Barington Companies Equity Partners, L.P.
888 Seventh Avenue, 17th Floor
New York, N.Y. 10019
(212) 974-5700

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

April 7, 2005

(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. 53631T102000

1) NAME OF REPORTING PERSON

	S.S. OR I.R Barin	gton Compani	ies Equity Partners, L.P.		13-408	
2)	CHECK THE A	PPROPRIATE B	BOX IF A MEMBER OF A GROUP	(a)	[x]	
				(b)	1_1	
3)	SEC USE ONL	Y				
4)	SOURCE OF F	UNDS	WC			
5) ITEMS	CHECK BOX I S 2(d) OR 2(e		E OF LEGAL PROCEEDINGS IS REQ	QUIRED P	URSUANI	TO
6)	CITIZENSHIP	OR PLACE OF Delaware	F ORGANIZATION			
NUMBE	ER OF	7)	SOLE VOTING POWER 67,438			
	FICIALLY	8)	SHARED VOTING POWER none			
	RTING DN	9)	SOLE DISPOSITIVE POWER 67,438			
**		10)	SHARED DISPOSITIVE POWER			
			none			
11)	AGGREGATE A	MOUNT BENEFI	none ICIALLY OWNED BY EACH REPORTI 67,438	NG PERS	ON	
			CIALLY OWNED BY EACH REPORTI			IARES
11)	CHECK BOX I	F THE AGGREG	ICIALLY OWNED BY EACH REPORTI 67,438		TAIN SE	IARES
12)	CHECK BOX I	F THE AGGREG	GENTED BY AMOUNT IN ROW (11) 2.1%		TAIN SE	IARES
12)	CHECK BOX I	F THE AGGREG	GATE AMOUNT IN ROW (11) EXCLUSIONS SENTED BY AMOUNT IN ROW (11) 2.1%		TAIN SE	IARES
12)	CHECK BOX I	F THE AGGREG	GATE AMOUNT IN ROW (11) EXCLUSIONS SENTED BY AMOUNT IN ROW (11) 2.1%		TAIN SE	IARES
12) 13) 14) CUSIE	CHECK BOX I PERCENT OF TYPE OF REP NAME OF REP S.S. OR I.R	F THE AGGREG CLASS REPRES ORTING PERSO OZO00 ORTING PERSO ORTING PERSO S.S. IDENTIFI	GATE AMOUNT IN ROW (11) EXCLUSIONS ENTED BY AMOUNT IN ROW (11) 2.1% DN PN SCHEDULE 13D		TAIN SH	
12) 13) 14) CUSIF	CHECK BOX I PERCENT OF TYPE OF REP NAME OF REP S.S. OR I.R Barin	F THE AGGREG CLASS REPRES ORTING PERSO 02000 ORTING PERSO OS. IDENTIFI gton Compani	GATE AMOUNT IN ROW (11) EXCLUSIONS ENTED BY AMOUNT IN ROW (11) 2.1% ON PN SCHEDULE 13D ON ICATION NO. OF ABOVE PERSON		TAIN SH	
12) 13) 14) CUSIF	CHECK BOX I PERCENT OF TYPE OF REP NAME OF REP S.S. OR I.R Barin	F THE AGGREG CLASS REPRES ORTING PERSO 02000 ORTING PERSO OS. IDENTIFI gton Compani	GENTED BY AMOUNT IN ROW (11) EXCLUSION SCHEDULE 13D ON ICCATION NO. OF ABOVE PERSON Les Investors, LLC		TAIN SF	.26527
12)	CHECK BOX I PERCENT OF TYPE OF REP NAME OF REP S.S. OR I.R Barin	F THE AGGREG CLASS REPRES ORTING PERSO 02000 ORTING PERSO i.S. IDENTIFI gton Compani	GENTED BY AMOUNT IN ROW (11) EXCLUSION SCHEDULE 13D ON ICCATION NO. OF ABOVE PERSON Les Investors, LLC		TAIN SF	26527 [x]

	2(d) OR 2(e)			_
)	CITIZENSHIP	OR PLACE OF Delaware	F ORGANIZATION	
UMBE1	R OF	7)	SOLE VOTING POWER 67,438	
WNED	ICIALLY	8)	SHARED VOTING POWER none	
ERSO	TING N	9)	SOLE DISPOSITIVE POWER 67,438	
ITH		10)	SHARED DISPOSITIVE POW	ER
1)	AGGREGATE AM	OUNT BENEF	ICIALLY OWNED BY EACH RE: 67,438	PORTING PERSON
2)	CHECK BOX IF	THE AGGRE	GATE AMOUNT IN ROW (11)	EXCLUDES CERTAIN SHARES
3)	PERCENT OF C	LASS REPRE	SENTED BY AMOUNT IN ROW 2.1%	(11)
4)	TYPE OF REPO	PERSO	ON OO	
USIP	No. 53631T10	2000	SCHEDULE 13D	
	NAME OF REPO	ORTING PERSO		
USIP)	NAME OF REPO S.S. OR I.R. Baring	ORTING PERSO S. IDENTIF	ON ICATION NO. OF ABOVE PER	(BVI)
)	NAME OF REPO S.S. OR I.R. Baring	ORTING PERSO S. IDENTIF	ON ICATION NO. OF ABOVE PER ies Offshore Fund, Ltd.	(BVI)
)	NAME OF REPO S.S. OR I.R. Baring	ORTING PERSO S. IDENTIFE gton Compani PPROPRIATE	ON ICATION NO. OF ABOVE PER ies Offshore Fund, Ltd.	(BVI) UP (a) [x]
)	NAME OF REPO S.S. OR I.R. Baring CHECK THE AF	ORTING PERSONS. IDENTIFE STORY COMPANY OF THE PROPRIATE DEPT.	ON ICATION NO. OF ABOVE PER ies Offshore Fund, Ltd.	(BVI) UP (a) [x]
)	NAME OF REPO S.S. OR I.R. Baring CHECK THE AF SEC USE ONLY	ORTING PERSONS. IDENTIFY STON COMPANY PPROPRIATE I	ON ICATION NO. OF ABOVE PER ies Offshore Fund, Ltd. BOX IF A MEMBER OF A GRO	(BVI) UP (a) [x] (b) _
)))) TEMS	NAME OF REPO S.S. OR I.R. Baring CHECK THE AF SEC USE ONLY SOURCE OF FU CHECK BOX IF 2(d) OR 2(e)	ORTING PERSONS. IDENTIFE STATE OF PLACE OF	ON ICATION NO. OF ABOVE PER ies Offshore Fund, Ltd. BOX IF A MEMBER OF A GRO	(BVI) UP (a) [x] (b) _ S REQUIRED PURSUANT TO
)	NAME OF REPOSITION OF REPOSITION OF REPOSITION OF REPOSITION OF THE AFTER AFTE	ORTING PERSONS. IDENTIFE STATE OF PLACE OF	ON ICATION NO. OF ABOVE PER ies Offshore Fund, Ltd. BOX IF A MEMBER OF A GRO WC E OF LEGAL PROCEEDINGS I	(BVI) UP (a) [x] (b) _ S REQUIRED PURSUANT TO

REPORTING PERSON WITH	9)	SOLE DISPOSITIVE POWER 71,000	
	10)	SHARED DISPOSITIVE POWER none	
11) AGGREGAT	E AMOUNT BENEFI	CIALLY OWNED BY EACH REPORT	TING PERSON
12) CHECK BC	X IF THE AGGREG	ATE AMOUNT IN ROW (11) EXC	LUDES CERTAIN SHARES
13) PERCENT	OF CLASS REPRES	ENTED BY AMOUNT IN ROW (11 2.2%)
14) TYPE OF	REPORTING PERSO	N 00	
CUSIP No. 5363	1T102000 	SCHEDULE 13D	
S.S. OR		N CATION NO. OF ABOVE PERSON es Advisors, LLC	20-0327470
2) CHECK TH	E APPROPRIATE B	OX IF A MEMBER OF A GROUP	(a) [x]
			(p) _
3) SEC USE	ONLY		
4) SOURCE C	F FUNDS	00	
5) CHECK BO ITEMS 2(d) OR		OF LEGAL PROCEEDINGS IS R	EQUIRED PURSUANT TO
6) CITIZENS	HIP OR PLACE OF Delaware	ORGANIZATION	
NUMBER OF SHARES	7)	SOLE VOTING POWER 71,000	
BENEFICIALLY OWNED BY EACH	8)	SHARED VOTING POWER none	
REPORTING PERSON WITH	9)	SOLE DISPOSITIVE POWER 71,000	
	10)	SHARED DISPOSITIVE POWER none	
11) AGGREGAT	E AMOUNT BENEFI	CIALLY OWNED BY EACH REPORT	TING PERSON
12) CHECK BO	X IF THE AGGREG	ATE AMOUNT IN ROW (11) EXC	LUDES CERTAIN SHARES

13)	PERCENT OF C	LASS REPRE	SENTED BY AMOUNT IN ROW (11) 2.2%		
14)	TYPE OF REPO	RTING PERS	ON IA, 00		
CUSIP	No. 53631T10	2000	SCHEDULE 13D		
1)		S. IDENTIF	ON ICATION NO. OF ABOVE PERSON 1 Group, L.P.		13-3635132
2)	CHECK THE AP	PROPRIATE	BOX IF A MEMBER OF A GROUP	(a)	[x]
				(b)	1_1
3)	SEC USE ONLY				
4)	SOURCE OF FU	NDS	WC		
5) ITEMS	CHECK BOX IF 2 (d) OR 2 (e)	DISCLOSUR	E OF LEGAL PROCEEDINGS IS RE	QUIRED PU	JRSUANT TO
6)		OR PLACE O New York	F ORGANIZATION		
NUMBE:		7)	SOLE VOTING POWER 230,936		
	ICIALLY	8)	SHARED VOTING POWER none		
REPOR' PERSON	-	9)	SOLE DISPOSITIVE POWER 230,936		
		10)	SHARED DISPOSITIVE POWER none		
11)	AGGREGATE AM	OUNT BENEF	ICIALLY OWNED BY EACH REPORT 230,936	ING PERSO	NO
12)	CHECK BOX IF	THE AGGRE	GATE AMOUNT IN ROW (11) EXCL	UDES CER	FAIN SHARES
13)	PERCENT OF C	LASS REPRE	SENTED BY AMOUNT IN ROW (11)		
14)	TYPE OF REPO	RTING PERS	ON PN		

SCHEDULE 13D

CUSIP No. 53631T102000

1)		ORTING PERSON S. IDENTIFICAPITAL CORP.		O. OF ABO	VE PERS	SON		13-3635168
2)	CHECK THE AP	PPROPRIATE BO	OX IF A N	MEMBER OF	A GROU	JP	(a)	[x]
							(b)	1_1
3)	SEC USE ONLY	ľ						
4)	SOURCE OF FU	JNDS	00					
5) ITEMS	CHECK BOX IF 2 (d) OR 2 (e)		OF LEGAI	PROCEED	INGS IS	REQUI	RED PU	JRSUANT TO
6)	CITIZENSHIP	OR PLACE OF Delaware	ORGANIZA	ATION				
NUMBER SHARES		7)		TING POWE	R			
	ICIALLY	8)		OTING PO	WER			
REPORT PERSON		9)		SPOSITIVE 80,936	POWER			
		10)		OISPOSITI one	VE POWE	lR		
11)	AGGREGATE AM	MOUNT BENEFIC		NED BY E.	ACH REP	ORTING	F PERSO	NO
12) _	CHECK BOX IF	THE AGGREGA	ATE AMOUN	IT IN ROW	(11) E	XCLUDE	S CER	TAIN SHARES
13)	PERCENT OF C	CLASS REPRESE		AMOUNT I	N ROW ((11)		
14)	TYPE OF REPO	ORTING PERSON	CC)				
CUSIP	No. 53631T10	02000	SCHE	EDULE 13D				
1)		DRTING PERSON S. IDENTIFIO Mitarotonda). OF ABO	VE PERS	SON		
2)	CHECK THE AP	PPROPRIATE BO	OX IF A N	MEMBER OF	A GROU	JP	(a)	[x]
							(b)	1_1
3)	SEC USE ONLY	ľ						
4)	SOURCE OF FU	JNDS	00					

5) CHECK BOX I	IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
6) CITIZENSHIE	OR PLACE OF ORGANIZATION United States
NUMBER OF SHARES	7) SOLE VOTING POWER 393,936
BENEFICIALLY OWNED BY EACH	8) SHARED VOTING POWER none
REPORTING PERSON WITH	9) SOLE DISPOSITIVE POWER 393,936
	10) SHARED DISPOSITIVE POWER none
11) AGGREGATE A	AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 393,936
12) CHECK BOX	F THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
13) PERCENT OF	CLASS REPRESENTED BY AMOUNT IN ROW (11) 12.3%
14) TYPE OF REF	PORTING PERSON IN
S.S. OR I.E	
2) CHECK THE A	APPROPRIATE BOX IF A MEMBER OF A GROUP (a) []
	(b) x
3) SEC USE ONI	.Y
4) SOURCE OF F	FUNDS WC
5) CHECK BOX I	F DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
6) CITIZENSHIE	P OR PLACE OF ORGANIZATION Delaware
NUMBER OF SHARES	7) SOLE VOTING POWER 103,766
BENEFICIALLY OWNED BY EACH	8) SHARED VOTING POWER none
REPORTING	9) SOLE DISPOSITIVE POWER

PERSON WITH	1		103,766		
		10)	SHARED DISPOSITIVE POWER none		
L1)	AGGREGATE AM	OUNT BENEF	ICIALLY OWNED BY EACH REPORT	RTING PERS	ON
L2)	CHECK BOX IF	THE AGGRE	GATE AMOUNT IN ROW (11) EX	CLUDES CER	TAIN SHARES
13)	PERCENT OF C	LASS REPRE	SENTED BY AMOUNT IN ROW (1: 3.2%	1)	
14)	TYPE OF REPC	RTING PERS	00		
CUSIP	No. 53631T10	2000	SCHEDULE 13D		
1)			ICATION NO. OF ABOVE PERSON	N	37-1484525
2)	CHECK THE AP	PROPRIATE 1	BOX IF A MEMBER OF A GROUP	, ,	[]
3)	CEC HCE ONLY			(b)	X
	SEC USE ONLY				
4)	SOURCE OF FU	NDS	00		
	CHECK BOX IF 2 (d) OR 2 (e)		E OF LEGAL PROCEEDINGS IS 1	REQUIRED P	URSUANT TO
5)	-	OR PLACE OF Delaware	F ORGANIZATION		
NUMBEF		7)	SOLE VOTING POWER 103,766		
	ICIALLY	8)	SHARED VOTING POWER none		
REPORT PERSON WITH		9)	SOLE DISPOSITIVE POWER 103,766		
		10)	SHARED DISPOSITIVE POWER none		
11)	AGGREGATE AM	OUNT BENEF	ICIALLY OWNED BY EACH REPORT	RTING PERS	ON
12)	CHECK BOX IF	THE AGGRE	GATE AMOUNT IN ROW (11) EX	CLUDES CER	TAIN SHARES
13)	PERCENT OF C	LASS REPRE	SENTED BY AMOUNT IN ROW (1:	1)	

3.2%

1 1)	TYPE OF DEDO	DEING DEDG	ONI				
14)	TYPE OF REPO	KIING PERS	ON	00			
CHETD	No. 53631T10	2000	S	CHEDULE 13D			
1)	NAME OF REPO			NO. OF ABOVE PERS	SON		
		Securitie		110 • 01 1120 12 12110	.011		58-2253019
2)	CHECK THE AP	PROPRIATE :	BOX IF	A MEMBER OF A GROU	JP	(a)	[]
						(b)	x
							1 1
3)	SEC USE ONLY						
4)	SOURCE OF FU	NDS	WC				
5)	CHECK BOX IF	DISCLOSUR	E OF LE	GAL PROCEEDINGS IS	REQUIRE	ED PU	RSUANT TO
ITEMS	2(d) OR 2(e)						1_1
6)	CITIZENSHIP	OR PLACE O	F ORGAN	IZATION			
		Delaware					
		7)	SOLE	VOTING POWER			
NUMBE SHARE				34,511			
	ICIALLY	8)	SHARE	D VOTING POWER			
OWNED	BY			none			
EACH REPOR	TING	9)	SOLE	DISPOSITIVE POWER			
PERSO		51	DOLL	34,511			
WITH		10)		D D T C D C C T T T T T D C T T			
		10)	SHARE	D DISPOSITIVE POWE none	iK		
11)	ACCRECATE AM	OUNE DENIEL	T O T A T T V	OWNED DV DAGU DED	ACDETNIC I		N.
11)	AGGREGATE AM	OUNI BENEF	ICIALLI	OWNED BY EACH REP 34,511	ORIING I	PERSC	ΔIN
12)	CHECK BOX IF	THE AGGRE	GATE AM	OUNT IN ROW (11) E	XCLUDES	CERT	AIN SHARES
,				, ,			1_1
13)	PERCENT OF C	LASS REPRE	SENTED	BY AMOUNT IN ROW (11)		
				1.1%			
14)	TYPE OF REPO	RTING PERS	ON				
				BD, 00			

SCHEDULE 13D

CUSIP No. 53631T102000

1) NAME OF REPORTING PERSON

	Kamius	S Capital Gr	coup, LLC		13-3937658
2)	CHECK THE AF	PPROPRIATE B	BOX IF A MEMBER OF A GROUP	(a)	[]
				(b)	x
3)	SEC USE ONLY	7			
)	SOURCE OF FU	JNDS	00		
	CHECK BOX IF 2 (d) OR 2 (e)		OF LEGAL PROCEEDINGS IS REQ	UIRED PU	JRSUANT TO
j)	CITIZENSHIP	OR PLACE OF Delaware	ORGANIZATION		
UMBER HARES		7)	SOLE VOTING POWER 138,277		
	ICIALLY	8)	SHARED VOTING POWER none		
EPORT ERSON		9)	SOLE DISPOSITIVE POWER 138,277		
1111		10)	SHARED DISPOSITIVE POWER none		
1)	AGGREGATE AM	MOUNT BENEFI	CIALLY OWNED BY EACH REPORTI 138,277	NG PERSO	ON
21	CHECK BOX IE	THE ACCREC	GATE AMOUNT IN ROW (11) EXCLU	DEC CED	PATH SHARES
.८)	CHECK DOX II	THE AGGREG	FAIL AMOUNT IN ROW (II) EACLO	DES CER.	_
			SENTED BY AMOUNT IN ROW (11) 4.3%	DES CEIX.	
		CLASS REPRES	SENTED BY AMOUNT IN ROW (11) 4.3%	DES CEN.	
3)	PERCENT OF C	CLASS REPRES	SENTED BY AMOUNT IN ROW (11) 4.3%	DES CEN.	
3) 4) USIP	PERCENT OF COMMENT OF REPORT OF REPO	CLASS REPRES DRTING PERSO 02000 DRTING PERSO	SENTED BY AMOUNT IN ROW (11) 4.3% IA, OO SCHEDULE 13D	DES CEN.	I_I
3) 4) USIP)	PERCENT OF COMMENT OF COMMENT OF REPORT OF S.S. OR I.R. C4S &	DRTING PERSONAL PERSO	SENTED BY AMOUNT IN ROW (11) 4.3% IA, OO SCHEDULE 13D	(a)	13-3946794
3) 4) USIP)	PERCENT OF COMMENT OF COMMENT OF REPORT OF S.S. OR I.R. C4S &	DRTING PERSON DRTING PERSON DRTING PERSON OCCUPATION OF THE PERSON PERSON OF THE PERSO	SENTED BY AMOUNT IN ROW (11) 4.3% IA, OO SCHEDULE 13D ON CATION NO. OF ABOVE PERSON		13-3946794

5) CITIZENSH		
	HIP OR PLACE OF ORGANIZATION Delaware	
	7) SOLE VOTING POWER	
NUMBER OF SHARES	138,277	
BENEFICIALLY	8) SHARED VOTING POWER	
OWNED BY	none	
EACH		
REPORTING	9) SOLE DISPOSITIVE POWER	
PERSON WITH	138,277	
	10) SHARED DISPOSITIVE POWER none	
11) AGGREGATE	E AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PI 138,277	ERSON
12) CHECK BOX	(IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES (CERTAIN SHARES
13) PERCENT O	OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 4.3%	
14) TYPE OF R	REPORTING PERSON OO	
1) NAME OF R	LT102000 REPORTING PERSON I.R.S. IDENTIFICATION NO. OF ABOVE PERSON	
1) NAME OF R S.S. OR I	REPORTING PERSON	
1) NAME OF R S.S. OR I Pet	REPORTING PERSON I.R.S. IDENTIFICATION NO. OF ABOVE PERSON EER A. Cohen	a) []
1) NAME OF R S.S. OR I Pet	REPORTING PERSON I.R.S. IDENTIFICATION NO. OF ABOVE PERSON EER A. Cohen E APPROPRIATE BOX IF A MEMBER OF A GROUP (A)	a) []
1) NAME OF R S.S. OR I Pet 2) CHECK THE	REPORTING PERSON I.R.S. IDENTIFICATION NO. OF ABOVE PERSON LET A. Cohen E APPROPRIATE BOX IF A MEMBER OF A GROUP (1)	
1) NAME OF R S.S. OR I Pet 2) CHECK THE	REPORTING PERSON I.R.S. IDENTIFICATION NO. OF ABOVE PERSON EER A. Cohen E APPROPRIATE BOX IF A MEMBER OF A GROUP (1) ONLY	
1) NAME OF R S.S. OR I Pet 2) CHECK THE 3) SEC USE OF 4) SOURCE OF	REPORTING PERSON I.R.S. IDENTIFICATION NO. OF ABOVE PERSON LET A. Cohen E APPROPRIATE BOX IF A MEMBER OF A GROUP (J ONLY F FUNDS OO K IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED	o) x
1) NAME OF R S.S. OR I Pet 2) CHECK THE 3) SEC USE OF 4) SOURCE OF 5) CHECK BOX ITEMS 2 (d) OR 2	REPORTING PERSON I.R.S. IDENTIFICATION NO. OF ABOVE PERSON LET A. Cohen E APPROPRIATE BOX IF A MEMBER OF A GROUP (J ONLY F FUNDS OO K IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED	D PURSUANT TO
S.S. OR I Pet 2) CHECK THE 3) SEC USE O 4) SOURCE OF 5) CHECK BOX ITEMS 2 (d) OR 2 6) CITIZENSH NUMBER OF	REPORTING PERSON I.R.S. IDENTIFICATION NO. OF ABOVE PERSON LET A. Cohen E APPROPRIATE BOX IF A MEMBER OF A GROUP (I) ONLY F FUNDS OO K IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED 2 (e) HIP OR PLACE OF ORGANIZATION	D PURSUANT TO
1) NAME OF R S.S. OR I Pet 2) CHECK THE 3) SEC USE O 4) SOURCE OF 5) CHECK BOX ITEMS 2 (d) OR 2 6) CITIZENSH	REPORTING PERSON I.R.S. IDENTIFICATION NO. OF ABOVE PERSON EER A. Cohen E APPROPRIATE BOX IF A MEMBER OF A GROUP (I) ONLY F FUNDS OO K IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED 2 (e) HIP OR PLACE OF ORGANIZATION United States 7) SOLE VOTING POWER	D PURSUANT TO

	√.			none	
		10)	SHARE	D DISPOSITIVE POWE: 138,277	R
1)	AGGREGATE AM	OUNT BENEF	ICIALLY	OWNED BY EACH REPO	ORTING PERSON
12)	CHECK BOX IF	THE AGGRE	GATE AM	OUNT IN ROW (11) E	XCLUDES CERTAIN SHARES
13)	PERCENT OF C	LASS REPRE	SENTED 1	BY AMOUNT IN ROW (11)
14)	TYPE OF REPO	RTING PERS	ON	IN	
CUSIP	No. 53631T10	2000	S	CHEDULE 13D	
1)				NO. OF ABOVE PERSO	ИС
2)	CHECK THE AP	PROPRIATE	BOX IF	A MEMBER OF A GROU	P (a) []
					(b) x
3)	SEC USE ONLY				
	SEC USE ONLY SOURCE OF FU		00		
4)	SOURCE OF FU	NDS		GAL PROCEEDINGS IS	REQUIRED PURSUANT TO
4) 5) ITEMS	SOURCE OF FU CHECK BOX IF 2 (d) OR 2 (e) CITIZENSHIP	NDS DISCLOSUR	E OF LE		
4) 5) ITEMS 6)	SOURCE OF FU CHECK BOX IF 2(d) OR 2(e) CITIZENSHIP	NDS DISCLOSUR OR PLACE O	E OF LEG F ORGAN tes		
4) 5) IITEMS 6) NUMBER SHARES BENEF I	SOURCE OF FU CHECK BOX IF 2(d) OR 2(e) CITIZENSHIP R OF S ICIALLY	NDS DISCLOSUR OR PLACE O United Sta	E OF LEG F ORGAN tes SOLE	IZATION VOTING POWER	
4) 5) ITEMS 6) NUMBEF SHARES BENEFI OWNED EACH REPORT PERSON	SOURCE OF FU CHECK BOX IF 2(d) OR 2(e) CITIZENSHIP R OF S ICIALLY BY	NDS DISCLOSUR OR PLACE O United Sta	E OF LEG	IZATION VOTING POWER none D VOTING POWER	
4) 5) ITEMS 6) NUMBEF SHARES BENEFI OWNED EACH REPORT PERSON	SOURCE OF FU CHECK BOX IF 2(d) OR 2(e) CITIZENSHIP R OF S ICIALLY BY	NDS DISCLOSUR OR PLACE O United Sta 7)	E OF LEG	IZATION VOTING POWER none D VOTING POWER 138,277 DISPOSITIVE POWER	I_I
5) ITEMS 6) NUMBEF	SOURCE OF FU CHECK BOX IF 2(d) OR 2(e) CITIZENSHIP R OF S ICIALLY BY FING	NDS DISCLOSUR OR PLACE O United Sta 7) 8) 9)	E OF LEG	IZATION VOTING POWER none D VOTING POWER 138,277 DISPOSITIVE POWER none D DISPOSITIVE POWE	I_I

4.3%

14)	TYPE OF REPO	RTING PERS	ON IN		
			TIN		
			SCHEDULE 13D		
CUSIP	No. 53631T10	2000			
1)	NAME OF REPO S.S. OR I.R.		ON ICATION NO. OF ABOVE PERSON		
	Jeffre	y M. Solom	on		
2)	CHECK THE AP	PROPRIATE :	BOX IF A MEMBER OF A GROUP	(a)	[]
				(b)	x
				(2)	
3)	SEC USE ONLY				
4)	SOURCE OF FU	NDS	00		
5)	CHECK BOX IF	DISCLOSUR	E OF LEGAL PROCEEDINGS IS REQ	UIRED PU	JRSUANT TO
ITEMS	2(d) OR 2(e)				_
6)			F ORGANIZATION		
		United Sta	tes		
		7)	SOLE VOTING POWER		
NUMBE SHARE			none		
BENEF	ICIALLY	8)	SHARED VOTING POWER		
OWNED EACH	BY		138,277		
REPOR		9)	SOLE DISPOSITIVE POWER		
PERSO WITH	N		none		
		10)	SHARED DISPOSITIVE POWER		
			138,277		
11)	AGGREGATE AM	OUNT BENEF	ICIALLY OWNED BY EACH REPORTI 138,277	NG PERSO	DN
			130,277		
12)	CHECK BOX IF	THE AGGRE	GATE AMOUNT IN ROW (11) EXCLU	DES CERI	CAIN SHARES
13)	PERCENT OF C	LASS REPRE	SENTED BY AMOUNT IN ROW (11) 4.3%		
1.4.	TVDE OF DESC	DEING DEDG			
14)	TYPE OF REPO	KIING PERS	ON IN		

SCHEDULE 13D

CUSIP No. 53631T102000

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

2)	CHECK THE A	APPROPRIATE B	OX IF A MEMBER OF A GROUP (a) []
			(b) x
3)	SEC USE ON	LY	
4)	SOURCE OF I	FUNDS	00
5) ITEMS	CHECK BOX 2		OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
6)	CITIZENSHI	OR PLACE OF United State	ORGANIZATION es
NUMBEI		7)	SOLE VOTING POWER none
-	ICIALLY	8)	SHARED VOTING POWER 138,277
		9)	SOLE DISPOSITIVE POWER none
		10)	SHARED DISPOSITIVE POWER 138,277
11)	AGGREGATE A	AMOUNT BENEFI	CIALLY OWNED BY EACH REPORTING PERSON 138,277
12)	CHECK BOX	IF THE AGGREGA	ATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
13)	PERCENT OF	CLASS REPRES	ENTED BY AMOUNT IN ROW (11) 4.3%
14)	TYPE OF REI	PORTING PERSO	N IN

This Amendment No. 22 amends and supplements the Schedule 13D filed with the Securities and Exchange Commission (the "SEC") on October 9, 2001 (as amended, the "Statement"), by and on behalf of Barington Companies Equity Partners, L.P. and others with respect to the common stock of L Q Corporation, Inc.

Item 1. Security and Issuer.

Item 1 of the Statement is hereby amended and restated as follows:

This Statement relates to the common stock, par value \$0.001 per share (the "Common Stock"), of L Q Corporation, Inc. (formerly Liquid Audio, Inc.), a Delaware corporation (the "Company"). The principal executive offices of the Company are located at 888 Seventh Avenue, 17th Floor, New York, New York

10019.

Item 2. Identity and Background.

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

(a) - (c) This Statement is being filed by Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC, Barington Companies Offshore Fund, Ltd. (BVI), Barington Companies Advisors, LLC, Barington Capital Group, L.P., LNA Capital Corp., James Mitarotonda, Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC, Ramius Securities, LLC, Ramius Capital Group, LLC, C4S & Co., LLC, Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon and Thomas W. Strauss (each, a "Reporting Entity" and, collectively, the "Reporting Entities").

Barington Companies Equity 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 offices of Barington Companies Equity Partners, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Barington Companies Offshore Fund, Ltd. (BVI) is a limited company organized under the laws of the British Virgin Islands formed to engage in the business of acquiring, holding and disposing of investments in various companies. The address of the principal offices of Barington Companies Offshore Fund, Ltd. (BVI) is c/o Bison Financial Services LTD, Bison Court Road Town, Tortola, British Virgin Islands. The officers and directors of Barington Companies Offshore Fund, Ltd. (BVI) and their principal occupations and business addresses are set forth on Schedule I and incorporated by reference in this Item 2.

The general partner of Barington Companies Equity Partners, L.P. is Barington Companies Investors, LLC is a Delaware limited liability company formed to be the general partner of Barington Companies Equity Partners, L.P. The address of the principal offices of Barington Companies Investors, LLC is 888 Seventh Avenue, 17th Floor, New York, New York 10019. James Mitarotonda is the Managing Member of Barington Companies Investors, LLC. The business address of Mr. Mitarotonda is c/o Barington Capital Group, L.P., 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Barington Companies Investors, LLC is a majority-owned subsidiary of Barington Capital Group, L.P. Barington Capital Group, L.P. is a New York 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 offices of Barington Capital Group, L.P. is 888 Seventh Avenue, 17th Floor, New York, New York 10019.

Barington Capital Group, L.P. is also the Managing Member of Barington Companies Advisors, LLC, the investment advisor of Barington Companies Offshore Fund, Ltd. (BVI), which has voting power with respect to the shares owned by Barington Companies Offshore Fund, Ltd. (BVI). Barington Companies Advisors, LLC is a Delaware limited liability company formed to be the investment advisor of Barington Companies Offshore Fund, Ltd. (BVI). The address of the principal offices of Barington Companies Advisors, LLC 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 formed to be the general partner of Barington Capital Group, L.P. The address of the principal business and principal offices of LNA Capital Corp. is c/o Barington Capital Group, L.P., 888 Seventh Avenue, 17th Floor, New York, New York 10019. James Mitarotonda is the sole stockholder and director of LNA Capital Corp. The officers of LNA and their principal occupations and business addresses are set forth on Schedule II and incorporated by reference in this Item 2.

Starboard Value & Opportunity Fund, 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 offices of Starboard Value & Opportunity Fund, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017.

The Managing Member of Starboard Value & Opportunity Fund, 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 offices of Admiral Advisors, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017.

Ramius Securities, LLC is a Delaware limited liability company and a registered broker-dealer. The address of the principal offices of Ramius Securities, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017.

The sole member of Admiral Advisors, LLC and Ramius Securities, LLC is Ramius Capital Group, LLC. Ramius Capital Group, LLC 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 offices of Ramius Capital Group, LLC is 666 Third Avenue, 26th Floor, New York, New York 10017. The Managing Member of Ramius Capital Group, LLC is C4S & Co., LLC, a Delaware limited liability company formed to be the managing member of Ramius Capital Group, LLC. The address of the principal offices of C4S & Co., LLC 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., LLC. The business address of each of Messrs. Cohen, Stark, Solomon and Strauss is 666 Third Avenue, 26th Floor, New York, New York, New York 10017.

(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 pursuant to Item 2 is a citizen of the United States, other than Graham Cook, a director of Barington Companies Offshore Fund, Ltd. (BVI), who is a citizen of the United Kingdom.

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.

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

Item 3 of the Statement is hereby amended and supplemented by adding the following:

On April 7, 2005, Barington Companies Offshore Fund, Ltd. (BVI) purchased an aggregate of 71,000 shares of Common Stock. The amount of funds expended by Barington Companies Offshore Fund, Ltd. (BVI) for such purchases was approximately \$117,860.

All purchases of Common Stock by Barington Companies Offshore Fund, Ltd. (BVI) were made in open market transactions as described in Schedule A 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.

Item 5(a)-(c) of the Statement is hereby amended and supplemented by adding the following:

(a) As of the date of this filing, the Reporting Entities are the beneficial owners of, in the aggregate, 532,213 shares of Common Stock, representing approximately 16.6% of the shares of Common Stock presently outstanding based upon the 3,214,408 shares of Common Stock reported by the Company to be issued and outstanding as of March 17, 2005 in its Form 10-K filed with the SEC on March 31, 2005 (the "Issued and Outstanding Shares"). The Company had effected a 1-for-250 reverse stock split of its Common Stock, followed immediately by a 35-for-1 forward stock split, as of June 8, 2004.

As of the date hereof, Barington Companies Equity Partners, L.P. beneficially owns an aggregate of 67,438 shares of Common Stock, representing approximately 2.1% 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 67,438 shares of Common Stock owned by Barington Companies Equity Partners, L.P. As the Managing Member of Barington Companies Investors, LLC, which in turn is the general partner of Barington Companies Equity Partners, L.P., Mr. Mitarotonda may be deemed to beneficially own the 67,438 shares of Common Stock owned by Barington Companies Equity Partners, L.P., constituting approximately 2.1% of the Issued and Outstanding Shares.

As of the date hereof, Barington Companies Offshore Fund, Ltd. (BVI) beneficially owns 71,000 shares of Common Stock, constituting approximately 2.2% of the Issued and Outstanding Shares. As the investment advisor to Barington Companies Offshore Fund, Ltd. (BVI), Barington Companies Advisors, LLC may be deemed to beneficially own the 71,000 shares of Common Stock owned by Barington Companies Offshore Fund, Ltd. (BVI), constituting approximately 2.2% of the Issued and Outstanding Shares.

As of the date hereof, Barington Capital Group, L.P. beneficially owns 92,498 shares of Common Stock, constituting approximately 2.9% of the Issued and Outstanding Shares. As the Managing Member of Barington Companies Advisors, LLC, Barington Capital Group, L.P. may be deemed to beneficially own the 71,000 shares of Common Stock owned by Barington Companies Offshore Fund, Ltd. (BVI). As the majority member of Barington Companies Investors, LLC, Barington Capital Group, L.P. may also be deemed to beneficially own the

67,438 shares of Common Stock owned by Barington Companies Equity Partners, L.P., representing an aggregate of 230,936 shares, constituting approximately 7.2% 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 92,498 shares owned by Barington Capital Group, L.P., the 67,438 shares owned by Barington Companies Equity Partners, L.P. and the 71,000 shares owned by Barington Companies Offshore Fund, Ltd. (BVI), representing an aggregate of 230,936 shares, constituting approximately 7.2% of the Issued and Outstanding Shares.

As the sole stockholder and director of LNA Capital Corp., Mr. Mitarotonda may be deemed to beneficially own the 92,498 shares owned by Barington Capital Group, L.P., the 67,438 shares owned by Barington Companies Equity Partners, L.P. and the 71,000 shares owned by Barington Companies Offshore Fund, Ltd. (BVI), representing an aggregate of 230,936 shares, constituting approximately 7.2% of the Issued and Outstanding Shares. Mr. Mitarotonda disclaims beneficial ownership of any such shares except to the extent of his pecuniary interest therein. Mr. Mitarotonda also beneficially owns stock options to purchase 163,000 shares of Common Stock of the Company exercisable within 60 days, which includes 37,000 shares subject to a stock option for which Mr. Mitarotonda is the designated recipient as further described in Item 6 below. As a result, Mr. Mitarotonda may be deemed to beneficially own an aggregate of 393,936 shares, constituting approximately 12.3% of the Issued and Outstanding Shares. Mr. Mitarotonda reports sole voting and dispositive power with respect to the 163,000 shares subject to stock options as well as the 92,498 shares owned by Barington Capital Group, L.P., the 67,438 shares owned by Barington Companies Equity Partners, L.P. and the 71,000 shares owned by Barington Companies Offshore Fund, Ltd. (BVI) by virtue of his authority to vote and dispose of such shares.

As of the date hereof, Starboard Value & Opportunity Fund, LLC beneficially owns 103,766 shares of Common Stock, constituting approximately 3.2% of the Issued and Outstanding Shares. As the Managing Member of Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC may be deemed to beneficially own the 103,766 shares of Common Stock owned by Starboard Value & Opportunity Fund, LLC, constituting approximately 3.2% of the Issued and Outstanding Shares. As of the date hereof, Ramius Securities, LLC beneficially owns 34,511 shares of Common Stock, constituting approximately 1.1% of the Issued and Outstanding Shares. As the sole member of Admiral Advisors, LLC and Ramius Securities, LLC, Ramius Capital Group, LLC may be deemed to beneficially own the 103,766 shares and the 34,511 shares, respectively, of Common Stock owned by Starboard Value & Opportunity

Fund, LLC and Ramius Securities, LLC, representing an aggregate of 138,277 shares, constituting approximately 4.3% of the Issued and Outstanding Shares. As the Managing Member of Ramius Capital Group, LLC, C4S & Co., LLC may be deemed to beneficially own the 103,766 shares and the 34,511 shares, respectively, of Common Stock owned by Starboard Value & Opportunity Fund, LLC and Ramius Securities, LLC, representing an aggregate of 138,277 shares, constituting approximately 4.3% of the Issued and Outstanding Shares. As the Managing Members of C4S & Co., LLC, each of Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon and Thomas W. Strauss may be deemed to beneficially own the 103,766 shares and the 34,511 shares, respectively, of Common Stock owned by Starboard Value & Opportunity Fund, LLC and Ramius Securities, LLC, representing an aggregate of 138,277 shares, constituting approximately 4.3% of the Issued and Outstanding Shares. Each of Messrs. Cohen, Stark, Solomon and Strauss share voting and dispositive power with respect to the 103,766 shares and the 34,511 shares, respectively, owned by Starboard Value & Opportunity Fund, LLC and Ramius

Securities, LLC 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.

Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC, Barington Companies Offshore Fund, Ltd. (BVI), Barington Companies Advisors, LLC, Barington Capital Group, L.P., LNA Capital Corp. and James Mitarotonda disclaim membership in any "group" with Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC, Ramius Securities, LLC, Ramius Capital Group, LLC, C4S & Co., LLC, Peter A. Cohen, Morgan B. Stark, Thomas W. Strauss or Jeffrey M. Solomon for purposes of Section 13 of the Securities Exchange Act of 1934, as amended.

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), with the exception of Messrs. Cohen, Stark, Solomon and Strauss, who 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 such shares. With the exception of Messrs. Cohen, Stark, Solomon and Strauss, 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 persons relationship to the other Reporting Entities within the same chain of ownership. Except to the extent expressly stated herein, each Reporting Entity disclaims beneficial ownership of any shares of Common Stock beneficially owned by any other Reporting Entity.
- (c) No person identified in Item 2 hereof has effected any transaction in shares of such Common Stock during the 60 days preceding the date of filing of this Amendment No. 22 except to the extent disclosed herein.
- Item 6. Contracts, Arrangements, Understanding or Relationships With Respect to Securities of the Issuer.

Item 6 of the Statement is hereby amended and supplemented by adding the following:

Barington Capital Group, L.P. or one or more of its affiliates expects to receive a fee from Starboard Value & Opportunity Fund, LLC or one of its affiliates with respect to certain profits Starboard Value & Opportunity Fund, LLC and certain of its affiliates may derive from their investment in the Common Stock of the Company. An agreement between the parties with respect to the foregoing has not yet been formalized.

Barington Capital Group, L.P. is party to a services agreement with the Company dated as of November 18, 2004, pursuant to which Barington provides certain administrative, accounting and other services on behalf of the Company

(the "Services Agreement"). A copy of the Services Agreement is filed as Exhibit 10.80 to the Company's Form 10-K filed with the SEC on March 31, 2005 and is incorporated by reference herein. Pursuant to the Services Agreement, the Company granted to Barington Capital Group, L.P. or its designees stock options to purchase 56,000 shares of the Common Stock. The options are fully exercisable and were granted with an exercise price per share of \$1.82 equal to the fair market value of the Common Stock on the grant date. The option grant was reported in a Form 4 filed by James Mitarotonda with the SEC on November 18, 2004, pending designation of the stock option recipients among Mr. Mitarotonda and other designees of Barington Capital Group, L.P. On April 14, 2005, Barington Capital Group, L.P. designated Mr. Mitarotonda as a recipient of stock options to purchase 37,000 shares of the Common Stock, which shares are reflected as beneficially owned by Mr. Mitarotonda in this Amendment No. 22.

Item 7. Material to be Filed as Exhibits.

The information contained in Item 7 of the Statement is hereby amended and supplemented by adding the following:

Exhibit No. Exhibit Description

- Agreement of Joint Filing among Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC, Barington Companies Offshore Fund, Ltd. (BVI), Barington Companies Advisors, LLC, Barington Capital Group, L.P., LNA Capital Corp., James Mitarotonda, Starboard Value & Opportunity Fund, LLC, Admiral Advisors, LLC, Ramius Securities, LLC, Ramius Capital Group, LLC, C4S & Co., LLC, Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon and Thomas W. Strauss dated April 14, 2005 (which supersedes and replaces the Agreement of Joint Filing dated May 25, 2004, as previously filed as an exhibit to the Schedule 13D filed with the SEC on May 25, 2004).
- 2 Power of attorney for Peter A. Cohen, Morgan B. Stark, Thomas W. Strauss and Jeffrey M. Solomon dated March 11, 2005

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: April 14, 2005

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

BARINGTON COMPANIES ADVISORS, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda Title: Managing Member

BARINGTON CAPITAL GROUP, L.P.

By: LNA Capital Corp., its general partner

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda Title: President and CEO

LNA CAPITAL CORP.

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda Title: President and CEO

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

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon Title: Authorized Signatory

ADMIRAL ADVISORS, LLC

By: Ramius Capital Group, LLC, its

sole member

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon Title: Authorized Signatory

RAMIUS SECURITIES, LLC

By: Ramius Capital Group, LLC, its

sole member

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon Title: Authorized Signatory

RAMIUS CAPITAL GROUP, LLC

By: C4S & Co., LLC, its Managing Member

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon Title: Managing Member

C4S & CO., LLC

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon Title: Managing Member

/s/ Jeffrey M. Solomon

Jeffrey M. Solomon, Attorney-in-Fact

for Peter A. Cohen

/s/ Jeffrey M. Solomon

Jeffrey M. Solomon, Attorney-in-Fact for Morgan B. Stark

/s/ Jeffrey M. Solomon
-----Jeffrey M. Solomon

/s/ Jeffrey M. Solomon
-----Jeffrey M. Solomon, Attorney-in-Fact
for Thomas W. Strauss

SCHEDULE I

Directors and Officers of Barington Companies Offshore Fund, Ltd. (BVI)

Name and Position	Principal Occupation	Principal Business Address
James A. Mitarotonda Director and President	Chairman of Barington Capital Group, L.P.	888 Seventh Avenue 17th Floor New York, NY 10019
Sebastian E. Cassetta Director	Executive Vice President and Chief Operating Officer of Barington Capital Group, L.P.	
Edith Conyers Director	General Manager of Forum Fund Services, Ltd.	Washington Mall 1, 3rd Flr. 22 Church Street 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
Forum Fund Services, Ltd. Secretary	Fund Administration	Washington Mall 1, 3rd Flr. 22 Church Street Hamilton HM11, Bermuda
Melvyn Brunt Treasurer	Chief Financial Officer of Barington Capital Group, L.P.	

SCHEDULE II

Officers of LNA Capital Corp.

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

SCHEDULE A

This schedule sets forth information with respect to each purchase of Common Stock which was effectuated by Barington Companies Offshore Fund, Ltd. (BVI) within the past $60~{\rm days}$. All transactions were effectuated in the open market through a broker.

Shares purchased by Barington Companies Offshore Fund, Ltd. (BVI)

Date	Number of Shares	Price Per Share	Cost(1)
4/7/05	71,000	\$1.66	\$117 , 860

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

EXHIBIT 1

Agreement of Joint Filing

Pursuant to Rule 13d-1(k) promulgated under the Securities Exchange Act of 1934, as amended, the undersigned persons hereby agree to file with the Securities and Exchange Commission the Statement on Schedule 13D (the "Statement") to which this Agreement is attached as an exhibit, and agree that such Statement, as so filed, is filed on behalf of each of them.

This Agreement of Joint Filing supersedes and replaces the Agreement of Joint Filing dated May 25, 2004.

IN WITNESS WHEREOF, the undersigned have executed this Agreement.

Dated: April 14, 2005

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

BARINGTON COMPANIES ADVISORS, LLC

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda Title: Managing Member

BARINGTON CAPITAL GROUP, L.P.

By: LNA Capital Corp., its general partner

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda Title: President and CEO

LNA CAPITAL CORP.

By: /s/ James A. Mitarotonda

Name: James A. Mitarotonda Title: President and CEO

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

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon Title: Authorized Signatory

ADMIRAL ADVISORS, LLC

By: Ramius Capital Group, LLC, its

sole member

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon Title: Authorized Signatory

RAMIUS SECURITIES, LLC
By: Ramius Capital Group, LLC, its
sole member

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon
Title: Authorized Signatory

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

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon Title: Managing Member

C4S & CO., LLC

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon Title: Managing Member

/s/ Jeffrey M. Solomon

Jeffrey M. Solomon, Attorney-in-Fact

for Peter A. Cohen

/s/ Jeffrey M. Solomon

Jeffrey M. Solomon, Attorney-in-Fact for Morgan B. Stark

/s/ Jeffrey M. Solomon

Jeffrey M. Solomon

/s/ Jeffrey M. Solomon

Jeffrey M. Solomon, Attorney-in-Fact for Thomas W. Strauss

EXHIBIT 2

POWER OF ATTORNEY

The undersigned hereby appoints Peter A. Cohen, Morgan B. Stark, Thomas W. Strauss and Jeffrey M. Solomon, or any of them, his true and lawful attorney-in fact and agent to execute and file with the Securities and Exchange Commission any Schedule 13D, Schedule 13G, any amendments thereto and any related documentation which may be required to be filed in his individual capacity as a result of the undersigned's beneficial ownership of, or participation in a group with respect to, securities directly or indirectly beneficially owned by Ramius Capital Group, LLC or any of its affiliates, and granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing which he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. The authority of Peter A. Cohen, Morgan B. Stark, Thomas W. Strauss and Jeffrey M. Solomon, or any of them, under this Power of Attorney shall continue with respect to the undersigned until the undersigned is no longer required to file Schedule 13Ds or Schedule 13Gs unless revoked earlier in writing.

Date: March 11, 2005

/s/ Peter A. Cohen		
Peter A. Cohen		
/s/ Morgan B. Stark		
Morgan B. Stark		
/s/ Jeffrey M. Solomon		
Jeffrey M. Solomon		
/s/ Thomas W. Strauss		

Thomas W. Strauss