BAIRNCO CORP /DE/
Form SC TO-T/A
February 23, 2007

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

SCHEDULE TO
(RULE 14d-100)
TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR 13(e)(1) OF
THE SECURITIES EXCHANGE ACT OF 1934
(AMENDMENT NO. 14)

BAIRNCO CORPORATION
(Name of Subject Company)

BZ ACQUISITION CORP.
STEEL PARTNERS II, L.P.
(Names of Filing Persons--Offeror)

COMMON STOCK, PAR VALUE $0.01 PER SHARE
(Title of Class of Securities)

057097107
(CUSIP Number of Class of Securities)

WARREN G. LICHTENSTEIN
STEEL PARTNERS II, L.P.
590 Madison Avenue, 32nd Floor
New York, NY 10022
(212) 520-2300

(Name, Address and Telephone Number of Person Authorized to Receive Notices
and Communications on Behalf of Filing Persons)

Copies to:
STEVEN WOLOSKY, ESQ.
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New York, New York 10022
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TRANSACTION VALUATION*	AMOUNT OF FILING FEE**
$83,481,003.00	$101.50