

BARINGTON/HILCO ACQUISITION CORP.
Form SC 13G
February 13, 2018

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. ____)*

BARINGTON/HILCO ACQUISITION CORP.

(Name of Issuer)

COMMON STOCK

(Title of Class of Securities)

06759V101

(CUSIP Number)

DECEMBER 29, 2017

(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

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

The information required in 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 (“Act”) 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*).

SCHEDULE 13G

CUSIP No. 06759V101

1 **Names of Reporting Persons**
YAKIRA PARTNERS, L.P.
Check the appropriate box if
2 **a member of a Group (see**
instructions)
(a)
(b)
3 **Sec Use Only**

4 **Citizenship or Place of**
Organization
DELAWARE

Number of **5** **Sole Voting Power**
Shares 29,123

Beneficially **6** **Shared Voting Power**
Owned by 0

Each **7** **Sole Dispositive Power**
Reporting 29,123
Person **Shared Dispositive Power**
With: **8** 0

9 **Aggregate Amount**
Beneficially Owned by Each
Reporting Person
29,123

10 **Check box if the aggregate**
amount in row (9) excludes
certain shares (See
Instructions)

11 **Percent of class represented**
by amount in row (9)
1.0%

12 **Type of Reporting Person (See**
Instructions)
PN

SCHEDULE 13G

CUSIP No. 06759V101

1 **Names of Reporting Persons**
 MAP 136 SEGREGATED
 PORTFOLIO

2 **Check the appropriate box if
 a member of a Group (see
 instructions)**
 (a)
 (b)

3 **Sec Use Only**

4 **Citizenship or Place of
 Organization**
 CAYMAN ISLANDS

Number of **5** **Sole Voting Power**
Shares 245,617

Beneficially **6** **Shared Voting Power**
Owned by 0

Each **7** **Sole Dispositive Power**
Reporting 245,617
Person **Shared Dispositive Power**
With: **8** 0

9 **Aggregate Amount
 Beneficially Owned by Each
 Reporting Person**
 245,617

10 **Check box if the aggregate
 amount in row (9) excludes
 certain shares (See
 Instructions)**

11 **Percent of class represented
 by amount in row (9)**
 8.8%

12 **Type of Reporting Person (See
 Instructions)**
 OO

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Item 1.

(a) **Name of Issuer:** BARINGTON/HILCO ACQUISITION CORP.
(b) **Address of Issuer's Principal Executive Offices:**

888 SEVENTH AVENUE, 17TH FLOOR
NEW YORK, NEW YORK 10019

Item 2.

(a) **Name of Person Filing:** YAKIRA CAPITAL MANAGEMENT, INC.
(b) **Address of Principal Business Office or, if None, Residence:**

991 POST ROAD EAST, 2ND FLOOR
WESTPORT, CT 06880

(c) **Citizenship:** DELAWARE

(d) **Title and Class of Securities:** COMMON STOCK

(e) **CUSIP No.:** 06759V101

Item 3. If this statement is filed pursuant to §§ 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a) Broker or dealer registered under Section 15 of the Act;
- (b) Bank as defined in Section 3(a)(6) of the Act;
- (c) Insurance company as defined in Section 3(a)(19) of the Act;
- (d) Investment company registered under Section 8 of the Investment Company Act of 1940;
- (e) An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f) An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g) A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940;
- (j) A non-U.S. institution in accordance with Rule 240.13d-1(b)(1)(ii)(J);
- (k) Group, in accordance with Rule 240.13d-1(b)(1)(ii)(K). If filing as a non-U.S. institution in accordance with Rule 240.13d-1(b)(1)(ii)(J), please specify the type of institution: _____

Item 4. Ownership

- (a) **Amount Beneficially Owned:** 174,740
- (b) **Percent of Class:** 9.9%
- (c) **Number of shares as to which such person has:**
 - (i) **Sole power to vote or to direct the vote:** 274,740
 - (ii) **Shared power to vote or to direct the vote:** 0
 - (iii) **Sole power to dispose or to direct the disposition of:** 274,740
 - (iv) **Shared power to dispose or to direct the disposition of:** 0

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following .

Item 6. Ownership of more than Five Percent on Behalf of Another Person. NOT APPLICABLE.

Item 7. Identification and classification of the subsidiary which acquired the security being reported on by the parent holding company or control person. NOT APPLICABLE.

Item 8. Identification and classification of members of the group. NOT APPLICABLE.

Item 9. Notice of Dissolution of Group. NOT APPLICABLE.

Item 10. Certifications.

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: FEBRUARY 14, 2018

/s/ Bruce Kallins

Bruce Kallins, Principal

The original statement shall be signed by each person on whose behalf the statement is filed or his authorized representative. If the statement is signed on behalf of a person by his authorized representative (other than an executive officer or general partner of this filing person), evidence of the representative's authority to sign on behalf of such person shall be filed with the statement, provided, however, that a power of attorney for this purpose which is already on file with the Commission may be incorporated by reference. The name and any title of each person who signs the statement shall be typed or printed beneath his signature.

Attention: Intentional misstatements or omissions of fact constitute Federal criminal violations (See 18 U.S.C. 1001).