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FORM D

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

OMB APPROVAL table with OMB Number: 3235-0076, Expires: , Estimated average burden hours per response: 16.00



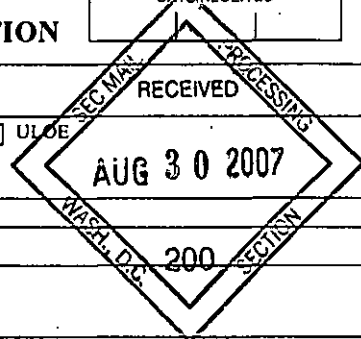
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FORM D

NOTICE OF SALE OF SECURITIES PURSUANT TO REGULATION D, SECTION 4(6), AND/OR UNIFORM LIMITED OFFERING EXEMPTION

SEC USE ONLY table with Prefix, Serial, DATE RECEIVED

Name of Offering, Offering of Common Shares, Filing Under, Type of Filing



A. BASIC IDENTIFICATION DATA

I. Enter the information requested about the issuer. Name of Issuer, Address of Executive Offices, Telephone Number, Address of Principal Business Operations

PROCESSED

Brief Description of Business, Type of Business Organization, Actual or Estimated Date of Incorporation or Organization

SEP 10 2007

THOMSON FINANCIAL

GENERAL INSTRUCTIONS

Federal: Who Must File, When To File, Where To File, Copies Required, Information Required, Filing Fee

State: This notice shall be used to indicate reliance on the Uniform Limited Offering Exemption (ULOE) for sales of securities in those states that have adopted ULOE and that have adopted this form.

ATTENTION

Failure to file notice in the appropriate states will not result in a loss of the federal exemption. Conversely, failure to file the appropriate federal notice will not result in a loss of an available state exemption unless such exemption is predicated on the filing of a federal notice.

**A. BASIC IDENTIFICATION DATA**

2. Enter the information requested for the following:

- Each promoter of the issuer, if the issuer has been organized within the past five years;
- Each beneficial owner having the power to vote or dispose, or direct the vote or disposition of, 10% or more of a class of equity securities of the issuer.
- Each executive officer and director of corporate issuers and of corporate general and managing partners of partnership issuers; and
- Each general and managing partner of partnership issuers.

Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

Cassetta, Sebastian

Business or Residence Address (Number and Street, City, State, Zip Code)

c/o Barington Capital Group, 888 7th Avenue, 17th Floor, New York, NY 10019

Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

Cook, Graham

Business or Residence Address (Number and Street, City, State, Zip Code)

c/o Bison Financial Services Limited, Bison Court, P.O. Box 3460, Road Town, Tortola, BVI

Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

Clipper, Jonathan

Business or Residence Address (Number and Street, City, State, Zip Code)

c/o Bedford Management Ltd., 7 Reid Street, Suite 108, Hamilton HM11, Bermuda

Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

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Check Box(es) that Apply:  Promoter  Beneficial Owner  Executive Officer  Director  General and/or Managing Partner

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

(Use blank sheet, or copy and use additional copies of this sheet, as necessary)

**B. INFORMATION ABOUT OFFERING**

1. Has the issuer sold, or does the issuer intend to sell, to non-accredited investors in this offering? .....  Yes  No  
 Answer also in Appendix, Column 2, if filing under ULOE.
2. What is the minimum investment that will be accepted from any individual? ..... \$1,000,000
3. Does the offering permit joint ownership of a single unit? .....  Yes  No
4. Enter the information requested for each person who has been or will be paid or given, directly or indirectly, any commission or similar remuneration for solicitation of purchasers in connection with sales of securities in the offering. If a person to be listed is an associated person or agent of a broker or dealer registered with the SEC and/or with a state or states, list the name of the broker or dealer. If more than five (5) persons to be listed are associated persons of such a broker or dealer, you may set forth the information for that broker or dealer only.

Full Name (Last name first, if individual)

Winans, Bruce Donald

Business or Residence Address (Number and Street, City, State, Zip Code)

One Batterymarch Park, Suite 305, Quincy, MA 02169

Name of Associated Broker or Dealer

Compass Securities Corporation

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers

(Check "All States" or check individual States) .....  All States

AL	AK	AZ	AR	CA	CO	CT	DE	DC	<del>FL</del>	GA	HI	ID
IL	IN	IA	KS	KY	LA	ME	MD	<del>MA</del>	MI	MN	MS	MO
MT	NE	NV	NH	<del>NJ</del>	NM	<del>NY</del>	NC	ND	OH	OK	OR	<del>PA</del>
RI	SC	SD	TN	TX	UT	VT	VA	<del>WA</del>	WV	WI	WY	PR

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

825 Third Avenue, 32nd Floor, New York, NY 10022

Name of Associated Broker or Dealer

CPIBD LLC

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers

(Check "All States" or check individual States) .....  All States

AL	AK	AZ	AR	<del>CA</del>	CO	CT	DE	DC	FL	GA	HI	ID
IL	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO
MT	NE	NV	NH	NJ	NM	<del>NY</del>	NC	ND	OH	OK	OR	PA
RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY	PR

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Name of Associated Broker or Dealer

States in Which Person Listed Has Solicited or Intends to Solicit Purchasers

(Check "All States" or check individual States) .....  All States

AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID
IL	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO
MT	NE	NV	NH	NJ	NM	NY	NC	ND	OH	OK	OR	PA
RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY	PR

(Use blank sheet, or copy and use additional copies of this sheet, as necessary.)

\* Minimum subject to waiver by the investment advisor in its sole discretion.

1. Enter the aggregate offering price of securities included in this offering and the total amount already sold. Enter "0" if the answer is "none" or "zero." If the transaction is an exchange offering, check this box  and indicate in the columns below the amounts of the securities offered for exchange and already exchanged.

Type of Security	Aggregate Offering Price	Amount Already Sold
Debt .....	\$ _____	\$ _____
Equity .....	\$2,000,000,000*	\$9,281,967
	<input checked="" type="checkbox"/> Common <input type="checkbox"/> Preferred	
Convertible Securities (including warrants) .....	\$ _____	\$ _____
Partnership Interests .....	\$ _____	\$ _____
Other (Specify _____) .....	\$ _____	\$ _____
Total .....	\$2,000,000,000*	\$9,281,967

Answer also in Appendix, Column 3, if filing under ULOE.

2. Enter the number of accredited and non-accredited investors who have purchased securities in this offering and the aggregate dollar amounts of their purchases. For offerings under Rule 504, indicate the number of persons who have purchased securities and the aggregate dollar amount of their purchases on the total lines. Enter "0" if answer is "none" or "zero."

	Number Investors	Aggregate Dollar Amount of Purchases
Accredited Investors .....	6	\$9,281,967
Non-accredited Investors .....	_____	\$ _____
Total (for filings under Rule 504 only) .....	_____	\$ _____

Answer also in Appendix, Column 4, if filing under ULOE.

3. If this filing is for an offering under Rule 504 or 505, enter the information requested for all securities sold by the issuer, to date, in offerings of the types indicated, in the twelve (12) months prior to the first sale of securities in this offering. Classify securities by type listed in Part C — Question 1.

Type of Offering	Type of Security	Dollar Amount Sold
Rule 505 .....	_____	\$ _____
Regulation A .....	_____	\$ _____
Rule 504 .....	_____	\$ _____
Total .....	_____	\$ _____

4 a. Furnish a statement of all expenses in connection with the issuance and distribution of the securities in this offering. Exclude amounts relating solely to organization expenses of the insurer. The information may be given as subject to future contingencies. If the amount of an expenditure is not known, furnish an estimate and check the box to the left of the estimate.

Transfer Agent's Fees .....	<input type="checkbox"/>	\$ _____
Printing and Engraving Costs .....	<input checked="" type="checkbox"/>	\$ 1,000
Legal Fees .....	<input checked="" type="checkbox"/>	\$ 20,000
Accounting Fees .....	<input type="checkbox"/>	\$ _____
Engineering Fees .....	<input type="checkbox"/>	\$ _____
Sales Commissions (specify finders' fees separately) .....	<input type="checkbox"/>	\$ _____
Other Expenses (identify) <u>filing fees</u> .....	<input checked="" type="checkbox"/>	\$ 3,000
Total .....	<input checked="" type="checkbox"/>	\$ 24,000

\*The Issuer is offering an unlimited amount of common shares. The Issuer does not expect to sell in excess of \$2,000,000,000 in common shares. Actual sales may be significantly lower.

**C. OFFERING PRICE, NUMBER OF INVESTORS, EXPENSES AND PROCEEDS**

b. Enter the difference between the aggregate offering price given in response to Part C — Question 1 and total expenses furnished in response to Part C — Question 4.a. This difference is the "adjusted gross proceeds to the issuer." .....

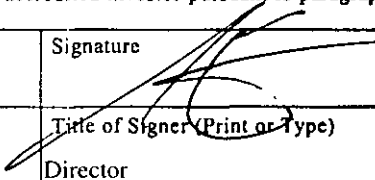
\$ 1,999,976,000\*

5. Indicate below the amount of the adjusted gross proceed to the issuer used or proposed to be used for each of the purposes shown. If the amount for any purpose is not known, furnish an estimate and check the box to the left of the estimate. The total of the payments listed must equal the adjusted gross proceeds to the issuer set forth in response to Part C — Question 4.b above.

	Payments to Officers, Directors, & Affiliates	Payments to Others
Salaries and fees .....	<input checked="" type="checkbox"/> \$ -0-	<input checked="" type="checkbox"/> \$ -0-
Purchase of real estate .....	<input checked="" type="checkbox"/> \$ -0-	<input checked="" type="checkbox"/> \$ -0-
Purchase, rental or leasing and installation of machinery and equipment .....	<input checked="" type="checkbox"/> \$ -0-	<input checked="" type="checkbox"/> \$ -0-
Construction or leasing of plant buildings and facilities .....	<input checked="" type="checkbox"/> \$ -0-	<input checked="" type="checkbox"/> \$ -0-
Acquisition of other businesses (including the value of securities involved in this offering that may be used in exchange for the assets or securities of another issuer pursuant to a merger) .....	<input checked="" type="checkbox"/> \$ -0-	<input checked="" type="checkbox"/> \$ -0-
Repayment of indebtedness .....	<input checked="" type="checkbox"/> \$ -0-	<input checked="" type="checkbox"/> \$ -0-
Working capital .....	<input checked="" type="checkbox"/> \$ -0-	<input checked="" type="checkbox"/> \$ 1,999,976,000*
Other (specify): .....	<input checked="" type="checkbox"/> \$ -0-	<input checked="" type="checkbox"/> \$ -0-
.....	<input checked="" type="checkbox"/> \$ -0-	<input checked="" type="checkbox"/> \$ -0-
.....	<input checked="" type="checkbox"/> \$ -0-	<input checked="" type="checkbox"/> \$ -0-
Column Totals .....	<input checked="" type="checkbox"/> \$ -0-	<input checked="" type="checkbox"/> \$ 1,999,976,000*
Total Payments Listed (column totals added) .....	<input checked="" type="checkbox"/> \$ 1,999,976,000*	

**D. FEDERAL SIGNATURE**

The issuer has duly caused this notice to be signed by the undersigned duly authorized person. If this notice is filed under Rule 505, the following signature constitutes an undertaking by the issuer to furnish to the U.S. Securities and Exchange Commission, upon written request of its staff, the information furnished by the issuer to any non-accredited investor pursuant to paragraph (b)(2) of Rule 502.

Issuer (Print or Type) Barington Companies Offshore Fund, Ltd.	Signature 	Date 7-18-07
Name of Signer (Print or Type) Sebastian Cassetta	Title of Signer (Print or Type) Director	

**END**

**ATTENTION**

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

\*The Issuer is offering an unlimited amount of common shares. The Issuer does not expect to sell in excess of \$2,000,000,000 in common shares. Actual sales may be significantly lower.