

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.  
OLSHAN GRUNDMAN FROME ROSENZWEIG & WOLOSKY LLP  
Park Avenue Tower  
65 East 55th Street  
New York, New York 10022  
(212) 451-2300  
-----

TRANSACTION VALUATION*	AMOUNT OF FILING FEE**
\$83,481,003.00	\$101.50