

Edgar Filing: TECHTEAM GLOBAL INC - Form SC 13G/A

TECHTEAM GLOBAL INC
Form SC 13G/A
February 13, 2007

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

SCHEDULE 13G/A

Under the Securities Exchange Act of 1934

Amendment No. 3*

TechTeam Global, Inc.
(Name of Issuer)

Common Stock, \$0.01 par value per share
(Title of Class of Securities)

87831110-9
(CUSIP Number)

December 31, 2006
(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).

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- (1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO.
OF ABOVE PERSONS (ENTITIES ONLY)

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Ramius Capital Group, L.L.C.

13-3937658

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP **
 (a) ☒ [X]
 (b) ☐ []

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
 Delaware

NUMBER OF (5) SOLE VOTING POWER
 990,887
 SHARES

BENEFICIALLY (6) SHARED VOTING POWER
 0
 OWNED BY

EACH (7) SOLE DISPOSITIVE POWER
 990,887
 REPORTING

PERSON WITH (8) SHARED DISPOSITIVE POWER
 0

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
 BY EACH REPORTING PERSON
 990,887

(10) CHECK BOX IF THE AGGREGATE AMOUNT
 IN ROW (9) EXCLUDES CERTAIN SHARES **

☐ []

(11) PERCENT OF CLASS REPRESENTED
 BY AMOUNT IN ROW (9)
 9.60%.

(12) TYPE OF REPORTING PERSON **

IA, OO

** SEE INSTRUCTIONS BEFORE FILLING OUT!

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(1) NAMES OF REPORTING PERSONS
 I.R.S. IDENTIFICATION NO.
 OF ABOVE PERSONS (ENTITIES ONLY)
 RCG Ambrose Master Fund, Ltd.

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP **
 (a) ☒ [X]
 (b) ☐ []

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(3)	SEC USE ONLY	
(4)	CITIZENSHIP OR PLACE OF ORGANIZATION	Cayman Islands
NUMBER OF SHARES	(5) SOLE VOTING POWER	124,926
BENEFICIALLY OWNED BY	(6) SHARED VOTING POWER	0
EACH REPORTING	(7) SOLE DISPOSITIVE POWER	124,926
PERSON WITH	(8) SHARED DISPOSITIVE POWER	0
(9)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	124,926
(10)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES **	[]
(11)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	1.21%
(12)	TYPE OF REPORTING PERSON **	CO

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(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)	RCG Halifax Fund, Ltd.
(2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP **	(a) [X] (b) []
(3)	SEC USE ONLY	
(4)	CITIZENSHIP OR PLACE OF ORGANIZATION	Cayman Islands
NUMBER OF	(5) SOLE VOTING POWER	126,238

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SHARES		-----
BENEFICIALLY	(6)	SHARED VOTING POWER
		0
OWNED BY		-----
EACH	(7)	SOLE DISPOSITIVE POWER
		126,238
REPORTING		-----
PERSON WITH	(8)	SHARED DISPOSITIVE POWER
		0

(9)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	126,238	

(10)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES **	
	[]	

(11)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
	1.22%.	

(12)	TYPE OF REPORTING PERSON **	
	CO	

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(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) Ramius Master Fund, Ltd.	

(2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP **	
	(a)	[X]
	(b)	[]

(3)	SEC USE ONLY	

(4)	CITIZENSHIP OR PLACE OF ORGANIZATION Cayman Islands	

NUMBER OF	(5)	SOLE VOTING POWER
SHARES		529,025

BENEFICIALLY	(6)	SHARED VOTING POWER
		0
OWNED BY		-----
EACH	(7)	SOLE DISPOSITIVE POWER
		529,025
REPORTING		-----

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PERSON WITH (8) SHARED DISPOSITIVE POWER
0

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
529,025

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES **

[]

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
5.12%.

(12) TYPE OF REPORTING PERSON **
CO

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(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO.
OF ABOVE PERSONS (ENTITIES ONLY)
Ramius Securities, L.L.C. 58-2253019

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP **

(a) [X]
(b) []

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF (5) SOLE VOTING POWER
SHARES 210,698

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 0

EACH (7) SOLE DISPOSITIVE POWER
REPORTING 210,698

PERSON WITH (8) SHARED DISPOSITIVE POWER
0

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
210,698

(10) CHECK BOX IF THE AGGREGATE AMOUNT

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IN ROW (9) EXCLUDES CERTAIN SHARES **

[]

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
2.04%.

(12) TYPE OF REPORTING PERSON **
BD

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(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO.
OF ABOVE PERSONS (ENTITIES ONLY)
Ramius Advisors, LLC 13-3954331

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP **
(a) ☒ [X]
(b) ☐ []

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF (5) SOLE VOTING POWER
SHARES 529,025

BENEFICIALLY (6) SHARED VOTING POWER
OWNED BY 0

EACH (7) SOLE DISPOSITIVE POWER
REPORTING 529,025

PERSON WITH (8) SHARED DISPOSITIVE POWER
0

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
529,025

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES **

[]

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
5.12%.

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(12) TYPE OF REPORTING PERSON **
IA, OO

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(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NO.
OF ABOVE PERSONS (ENTITIES ONLY)
C4S & Co., L.L.C. 13-3946794

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP **
(a) ☒ [X]
(b) ☐ []

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF (5) SOLE VOTING POWER
990,887

SHARES

BENEFICIALLY (6) SHARED VOTING POWER
0

OWNED BY

EACH (7) SOLE DISPOSITIVE POWER
990,887

REPORTING

PERSON WITH (8) SHARED DISPOSITIVE POWER
0

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED
BY EACH REPORTING PERSON
990,887

(10) CHECK BOX IF THE AGGREGATE AMOUNT
IN ROW (9) EXCLUDES CERTAIN SHARES **

[]

(11) PERCENT OF CLASS REPRESENTED
BY AMOUNT IN ROW (9)
9.60%.

(12) TYPE OF REPORTING PERSON **
OO

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(1)		NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) Peter A. Cohen
(2)		CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP ** <div style="text-align: right;">(a) <input checked="" type="checkbox"/> (b) <input type="checkbox"/></div>
(3)		SEC USE ONLY
(4)		CITIZENSHIP OR PLACE OF ORGANIZATION United States
NUMBER OF SHARES	(5)	SOLE VOTING POWER 0
BENEFICIALLY OWNED BY	(6)	SHARED VOTING POWER 990,887
EACH REPORTING	(7)	SOLE DISPOSITIVE POWER 0
PERSON WITH	(8)	SHARED DISPOSITIVE POWER 990,887
(9)		AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 990,887
(10)		CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES ** <div style="text-align: right;">[]</div>
(11)		PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 9.60%.
(12)		TYPE OF REPORTING PERSON ** IN

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(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) Morgan B. Stark
(2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP ** (a) <input checked="" type="checkbox"/> [X] (b) <input type="checkbox"/> []
(3)	SEC USE ONLY
(4)	CITIZENSHIP OR PLACE OF ORGANIZATION United States
NUMBER OF SHARES	(5) SOLE VOTING POWER 0
BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	(6) SHARED VOTING POWER 990,887 (7) SOLE DISPOSITIVE POWER 0 (8) SHARED DISPOSITIVE POWER 990,887
(9)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 990,887
(10)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES ** []
(11)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 9.60%.
(12)	TYPE OF REPORTING PERSON ** IN

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(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) Thomas W. Strauss
(2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP ** (a) <input checked="" type="checkbox"/> [X] (b) <input type="checkbox"/> []

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(3) SEC USE ONLY	
(4) CITIZENSHIP OR PLACE OF ORGANIZATION United States	
NUMBER OF SHARES	(5) SOLE VOTING POWER 0
BENEFICIALLY OWNED BY	(6) SHARED VOTING POWER 990,887
EACH REPORTING	(7) SOLE DISPOSITIVE POWER 0
PERSON WITH	(8) SHARED DISPOSITIVE POWER 990,887
(9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 990,887	
(10) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES ** <div style="text-align: right;">[]</div>	
(11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 9.60%.	
(12) TYPE OF REPORTING PERSON ** IN	

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(1) NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) Jeffrey M. Solomon	
(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP ** <div style="text-align: right;">(a) [X] (b) []</div>	
(3) SEC USE ONLY	
(4) CITIZENSHIP OR PLACE OF ORGANIZATION United States	
NUMBER OF	(5) SOLE VOTING POWER

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SHARES	0	-----
BENEFICIALLY	(6) SHARED VOTING POWER	
	990,887	
OWNED BY	-----	
EACH	(7) SOLE DISPOSITIVE POWER	
	0	
REPORTING	-----	
PERSON WITH	(8) SHARED DISPOSITIVE POWER	
	990,887	
(9)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	990,887	
(10)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES **	[]
(11)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
	9.60%.	
(12)	TYPE OF REPORTING PERSON ** IN	

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This Amendment No. 3 (this "Amendment") amends the statement on Schedule 13G filed on April 10, 2006, which was amended by Amendment No.1 filed on May 19, 2006 and which was further amended by Amendment No. 2 filed on November 3, 2006 (as amended, the "Schedule 13G") with respect to shares of common stock, par value \$0.01 per share (the "Common Stock") of TechTeam Global, Inc., a Delaware corporation (the "Company"). Capitalized terms used herein and not otherwise defined in this Amendment have the meanings set forth in the Schedule 13G. This Amendment amends items 2(a), 2(b), 2(c), 4, 5 and 8 as set forth below.

Item 2(a). Name of Person Filing
 Item 2(b). Address of Principal Business Office
 Item 2(c). Citizenship

Items 2(a), 2(b) and 2(c) are hereby amended and restated as follows:

Ramius Capital Group, L.L.C.
 666 Third Avenue, 26th Floor
 New York, New York 10017
 Citizenship: Delaware

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Ramius Master Fund, Ltd.
c/o Ramius Capital Group, L.L.C.
666 Third Avenue, 26th Floor
New York, New York 10017
Citizenship: Cayman Islands

Ramius Advisors, LLC
c/o Ramius Capital Group, L.L.C.
666 Third Avenue, 26th Floor
New York, New York 10017
Citizenship: Delaware

C4S & Co., L.L.C.
c/o Ramius Capital Group, L.L.C.
666 Third Avenue, 26th Floor
New York, New York 10017
Citizenship: Delaware

Peter A. Cohen
c/o Ramius Capital Group, L.L.C.
666 Third Avenue, 26th Floor
New York, New York 10017
Citizenship: United States

Morgan B. Stark
c/o Ramius Capital Group, L.L.C.
666 Third Avenue, 26th Floor
New York, New York 10017
Citizenship: United States

Thomas W. Strauss
c/o Ramius Capital Group, L.L.C.
666 Third Avenue, 26th Floor
New York, New York 10017
Citizenship: United States

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Jeffrey M. Solomon
c/o Ramius Capital Group, L.L.C.
666 Third Avenue, 26th Floor
New York, New York 10017
Citizenship: United States

Item 4. Ownership

Item 4 is hereby amended and restated in its entirety as follows:

(a) Amount Beneficially Owned:

As of the date hereof, (i) RCG Ambrose Master Fund, Ltd., a Cayman Islands company ("Ambrose") owns 124,926 shares of Common Stock, (ii) RCG Halifax Fund, Ltd., a Cayman Islands company ("Halifax") owns 126,238 shares of Common Stock, (iii) Ramius Master Fund, Ltd., a Cayman Islands company ("Ramius Master Fund") owns 529,025 shares of Common Stock, and (iv) Ramius Securities, L.L.C., a Delaware limited liability company ("Ramius Securities") owns 210,698

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shares of Common Stock. In addition, (i) Ramius Advisors, LLC, a Delaware limited liability company ("Ramius Advisors") may be deemed to beneficially own the 529,025 shares owned by Ramius Master Fund and (ii) each of Ramius Capital Group, L.L.C., a Delaware limited liability company ("Ramius Capital"), C4S & Co., L.L.C., a Delaware limited liability company ("C4S"), Peter A. Cohen ("Mr. Cohen"), Morgan B. Stark ("Mr. Stark"), Thomas W. Strauss ("Mr. Strauss") and Jeffrey M. Solomon ("Mr. Solomon") may be deemed to beneficially own all shares of Common Stock held by Ambrose, Halifax, Ramius Master Fund and Ramius Securities, an aggregate number of 990,887 shares of Common Stock.

Note: Ramius Capital is the investment manager of Ambrose and Halifax and has the power to direct some of the affairs of Ambrose and Halifax, including decisions respecting the disposition of the proceeds from the sale of shares of the Common Stock. Ramius Advisors is the investment manager of Ramius Master Fund and has the power to direct some of the affairs of Ramius Master Fund including decisions respecting the disposition of the proceeds from the sale of shares of the Common Stock. Ramius Capital is the sole member of Ramius Advisors. Ramius Securities is a broker dealer affiliated with Ramius Capital. Ramius Capital is the managing member of Ramius Securities. C4S is the managing member of Ramius Capital and in that capacity directs its operations. Mr. Cohen, Mr. Stark, Mr. Strauss and Mr. Solomon are the managing members of C4S and in that capacity direct its operations. The foregoing should not be construed in and of itself as an admission by any Reporting Person as to beneficial ownership of any shares of Common Stock owned by another Reporting Person. In addition, each of Mr. Cohen, Mr. Stark, Mr. Strauss and Mr. Solomon disclaims beneficial ownership of the shares of Common Stock owned by Ambrose, Halifax, Ramius III, Ramius Master Fund and Ramius Securities and the filing of this statement shall not be construed as an admission that any such person is the beneficial owner of any such securities.

(b) Percent of class:

Based on the quarterly report on Form 10-Q filed by the Company on November 9, 2006, there were 10,322,993 shares of Common Stock outstanding as of November 1, 2006. Therefore, (i) Ambrose may be deemed to beneficially own 1.21% of the outstanding shares of Common Stock, (ii) Halifax may be deemed to beneficially own 1.22% of the outstanding shares of Common Stock, (iii) Ramius Master Fund may be deemed to beneficially own 5.12% of the outstanding shares

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of Common Stock, (iv) Ramius Advisors may be deemed to beneficially own 5.12% of the outstanding shares of Common Stock, (v) Ramius Securities may be deemed to beneficially own 2.04% of the outstanding shares of Common Stock, and (vi) each of Ramius Capital, C4S, Mr. Cohen, Mr. Stark, Mr. Strauss and Mr. Solomon may be deemed to beneficially own 9.60% of the outstanding shares of Common Stock.

(c) Number of shares as to which such person has:

(i) Sole power to vote or to direct the vote:
See Item 4(a) above.

(ii) Shared power to vote or to direct the vote:
See Item 4(a) above.

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- (iii) Sole power to dispose or to direct the disposition of:
See Item 4(a) above.
- (iv) Shared power to dispose or to direct the disposition of:
See Item 4(a) above.

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

As of the date hereof, RCG Ambrose Master Fund, Ltd., RCG Halifax Fund, Ltd. and Ramius Securities, L.L.C. no longer beneficially own more than five percent of the shares of Common Stock of the Company and have ceased to be Reporting Persons with respect to the shares of Common Stock of the Company.

Item 8. Identification and Classification of Members of the Group

See Exhibit I.

Exhibits:

Exhibit I: Joint Filing Agreement, dated as of February 12, 2007, by and among Ramius Capital, Ramius Master Fund, Ramius Advisors, Ramius Securities, Ambrose, Halifax, C4S, Mr. Cohen, Mr. Stark, Mr. Strauss and Mr. Solomon.

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SIGNATURE

After reasonable inquiry and to the best of his knowledge and belief, each of the undersigned certifies that the information set forth in this statement is true, complete and correct.

Dated this February 12, 2007

RCG AMBROSE MASTER FUND, LTD.
By: Ramius Capital Group, L.L.C.,
its investment manager
By: C4S & Co., L.L.C.,
its managing member

RAMIUS MASTER FUND, LTD
By: Ramius Advisors, LLC
its investment manager
By: Ramius Capital Group, L.L.C.
its sole member

RCG HALIFAX FUND, LTD.
By: Ramius Capital Group, L.L.C.,
its investment manager
By: C4S & Co., L.L.C.,
its managing member

RAMIUS ADVISORS, LLC
By: Ramius Capital Group, L.L.C.,
its sole member

RAMIUS SECURITIES, L.L.C.
By: Ramius Capital Group, L.L.C.,
its managing member
By: C4S & Co., L.L.C.,
its managing member

RAMIUS CAPITAL GROUP, L.L.C.
By: C4S & Co., L.L.C.,
as managing member
C4S & CO., L.L.C.

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By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon
Title: Authorized Signatory

JEFFREY M. SOLOMON

/s/ Jeffrey M. Solomon

Individually and as attorney-in-fact
for Peter A. Cohen,
Morgan B. Stark and
Thomas W. Strauss

The Power of Attorney executed by Peter A. Cohen, Morgan B. Stark and Thomas W. Strauss, authorizing Jeffrey M. Solomon to sign and file this Schedule 13G/A on each person's behalf, which was filed with the Schedule 13G filed with the Securities and Exchange Commission on April 10, 2006 by such Reporting Persons with respect to the common stock of TechTeam Global, Inc., is hereby incorporated by reference.

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EXHIBIT I

JOINT FILING AGREEMENT

This will confirm the agreement by and among the undersigned that the Schedule 13G/G filed with the Securities and Exchange Commission on or about the date hereof with respect to the beneficial ownership by the undersigned of the shares of Common Stock of TechTeam Global, Inc. is being filed, and all amendments thereto will be filed, on behalf of each of the persons and entities named below in accordance with Rule 13d-1(k) under the Securities Exchange Act of 1934, as amended. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Dated as of February 12, 2007

RCG AMBROSE MASTER FUND, LTD.
By: Ramius Capital Group, L.L.C.
its investment manager
By: C4S & Co., L.L.C.,
its managing member

RCG HALIFAX FUND, LTD.
By: Ramius Capital Group, L.L.C.,
its investment manager
By: C4S & Co., L.L.C.,
its managing member

RAMIUS MASTER FUND, LTD
By: Ramius Advisors, LLC
its investment manager
By: Ramius Capital Group, L.L.C.
its sole member

RAMIUS ADVISORS, LLC
By: Ramius Capital Group, L.L.C.,
its sole member
RAMIUS CAPITAL GROUP, L.L.C.

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RAMIUS SECURITIES, L.L.C.

By: Ramius Capital Group, L.L.C.,
its managing member

By: C4S & Co., L.L.C.,
its managing member

By: C4S & Co., L.L.C.,
as managing member

C4S & CO., L.L.C.

By: /s/ Jeffrey M. Solomon

Name: Jeffrey M. Solomon
Title: Authorized Signatory

JEFFREY M. SOLOMON

/s/ Jeffrey M. Solomon

Individually and as attorney-in-fact
for Peter A. Cohen,
Morgan B. Stark and
Thomas W. Strauss