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SPARTAN STORES INC  
Form SC 13D/A  
March 24, 2005

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

SCHEDULE 13D

Under the Securities Exchange Act of 1934  
(Amendment No. 2)\*

Spartan Stores, Inc.  
(Name of Issuer)

Common Stock  
(Title of Class of Securities)

846822104  
(CUSIP Number)

Michael Emanuel, Esq.  
c/o Loeb Partners Corporation  
61 Broadway, N.Y., N.Y., 10006 (212) 483-7047  
(Name, address and Telephone Number of Person Authorized to Receive Notices  
and Communications)

March 22, 2005  
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition which is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(b)(3) or (4), check the following box [ ]. Check the following box if a fee is being paid with statement [ ]. (A fee is not required only if the following reporting person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.) Note: Six copies of this statement, including all exhibits, should be filed with the Commission. See Rule 13d-1(a) for other parties to whom copies are to be sent. \*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 disclosures provided in a prior cover page. The information required on 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 13D

CUSIP NO. 846822104

1 NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Loeb Partners Corporation

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

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(b) [ ]

3 SEC USE ONLY  
4 SOURCE OF FUNDS\*

WC, O

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED [ ]  
PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

NUMBER OF	7	SOLE VOTING POWER
SHARES		49,409 Shares of Common stock
BENEFICIALLY	8	SHARED VOTING POWER
OWNED BY		38,095 Shares of Common stock
EACH	9	SOLE DISPOSITIVE POWER
REPORTING		49,409 Shares of Common stock
PERSON WITH	10	SHARED DISPOSITIVE POWER
		38,095 Shares of Common stock

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

87,504 Shares of Common stock

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\*

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
0.43%

14 TYPE OF REPORTING PERSON\*  
CO, BD, IA

SCHEDULE 13D

CUSIP NO. 846822104

1 NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Loeb Arbitrage Fund

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

(b) [ ]

3 SEC USE ONLY

4 SOURCE OF FUNDS

WC, O

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDING IS REQUIRED [ ]  
PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF	7	SOLE VOTING POWER
SHARES		1,070,041 Shares of Common stock
BENEFICIALLY	8	SHARED VOTING POWER
OWNED BY		-----

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EACH 9 SOLE DISPOSITIVE POWER  
REPORTING 1,070,041 Shares of Common stock  
PERSON WITH 10 SHARED DISPOSITIVE POWER  
-----

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
1,070,041 Shares of Common stock

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\*

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
5.22%

14 TYPE OF REPORTING PERSON\*  
PN, BD

SCHEDULE 13D

CUSIP NO. 846822104

1 NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Loeb Offshore Fund Ltd.

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

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS\*

WC, O

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED [  ]  
PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Cayman Islands

NUMBER OF 7 SOLE VOTING POWER  
SHARES 99,737 Shares of Common stock  
BENEFICIALLY 8 SHARED VOTING POWER  
OWNED BY -----  
EACH 9 SOLE DISPOSITIVE POWER  
REPORTING 99,737 Shares of Common stock  
PERSON WITH 10 SHARED DISPOSITIVE POWER  
-----

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
99,737 Shares of Common stock

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\*

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
0.49%

14 TYPE OF REPORTING PERSON\*  
CO

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SCHEDULE 13D

CUSIP NO. 846822104

1 NAME OF REPORTING PERSON

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Loeb Marathon Fund LP

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

(b)  [ ]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*

WC, O

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED [ ]  
PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF 7 SOLE VOTING POWER  
SHARES 150,845 Shares of Common stock

BENEFICIALLY 8 SHARED VOTING POWER  
OWNED BY -----

EACH 9 SOLE DISPOSITIVE POWER  
REPORTING 150,845 Shares of Common stock

PERSON WITH 10 SHARED DISPOSITIVE POWER  
-----

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

150,845 Shares of Common stock

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\*

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
0.74%

14 TYPE OF REPORTING PERSON\*

PN

SCHEDULE 13D

CUSIP NO. 846822104

1 NAME OF REPORTING PERSON

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Loeb Marathon Offshore Fund, Ltd.

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

(b)  [ ]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*

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WC, 0

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED [ ]
PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Cayman Islands

NUMBER OF 7 SOLE VOTING POWER
SHARES 54,387 Shares of Common stock
BENEFICIALLY 8 SHARED VOTING POWER
OWNED BY -----
EACH 9 SOLE DISPOSITIVE POWER
REPORTING 54,387 Shares of Common stock
PERSON WITH 10 SHARED DISPOSITIVE POWER
-----

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

54,387 Shares of Common stock

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\*

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.27%

14 TYPE OF REPORTING PERSON\*
CO

Item 1. Security and Issuer.
-----

This statement refers to the Common Stock of Spartan Stores, Inc., 850 76th
Street Southwest, Grand Rapids, MI. 49518.

Item 2. Identity and Background.
-----

Loeb Arbitrage Fund ("LAF"), 61 Broadway, New York, New York, 10006, is a New
York limited partnership. It is a registered broker/dealer. Its general partner
is Loeb Arbitrage Management, Inc., ("LAM"), a Delaware corporation, with the
same address. Its President is Gideon J. King. The other officers of LAM are
Thomas L. Kempner, Chairman of the Board, President, Peter A. Tcherepnine, Vice
President, Edward J. Campbell, Vice President. Loeb Partners Corporation
("LPC"), 61 Broadway, New York, New York, 10006, is a Delaware corporation. It
is a registered broker/dealer and a registered investment adviser. Thomas L.
Kempner is its President and a director and its Chief Executive Officer. Norman
N. Mintz is a Vice President and also a director. Gideon J. King is Executive
Vice President. Loeb Holding Corporation ("LHC"), a Maryland corporation, 61
Broadway, New York, New York, 10006 is the sole stockholder of LAM and LPC.
Thomas L. Kempner is its President and a director as well as its Chief Executive
Officer and majority stockholder. Norman N. Mintz and Peter A. Tcherepnine are
also directors. Loeb Offshore Fund, Ltd., ("LOF") is a Cayman Islands exempted
company. Loeb Offshore Management, LLC ("LOM") is a Delaware limited liability
company, a registered investment adviser and is wholly owned by Loeb Holding
Corporation. It is the investment adviser of LOF. Gideon J. King and Thomas L.
Kempner are Directors of LOF and Managers of LOM. Loeb Marathon Fund ("LMF") is
a Delaware limited partnership whose general partner is LAM. Loeb Marathon
Offshore Fund Ltd. ("LMOF") is a Cayman Islands exempted company. LOM is the
investment adviser of LMOF. All of the individuals named are United States
citizens. None have been, within the last five years, convicted in a criminal

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proceeding (excluding traffic violations or similar misdemeanors) or been a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of such proceeding been or are subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violations with respect to such laws.

### Item 3. Source and Amount of Funds or Other Compensation.

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Shares of Common Stock were acquired by LAF, LPC, LMF, LOF and LMOF in margin accounts maintained with Bear Stearns Securities Corp.

### Item 4. Purpose of Transaction.

-----  
LAF, LPC\*, LMF, LOF and LMOF ("Loeb") have acquired shares of Common Stock for investment purposes. Loeb reserves the right, consistent with applicable law, to acquire additional securities of the Issuer (whether through open market purchases, block trades, private acquisitions, tender or exchange offers or otherwise). Loeb intends to review its investment in the Issuer on a continuing basis and may engage in discussions with management or the Board of Directors of the Issuer concerning the business, operations and future plans of the Issuer. Loeb's current position with respect to the Issuer was previously reflected in a letter that was sent to the Issuer's Board of Directors, a copy of which was included in a previous filing. Depending on various factors, including, without limitation, the Issuer's financial position and investment strategy, the price levels of the Common Stock, conditions in the securities markets and general economic and industry conditions, Loeb may in the future take such actions with respect to its investment in the Issuer as it deems appropriate including, without limitation, seeking Board representation, making proposals to the Issuer concerning the capitalization and operations of the Issuer, purchasing additional Common Stock, selling some or all of its Common Stock, engaging in short selling of or any hedging or similar transaction with respect to the Common Stock or changing its intention partially or entirely with respect to any and all matters referred to in Item 4.

### Item 5. Interest in Securities of the Issuer.

-----  
(a) The persons reporting hereby owned the following shares of Common Stock as of March 22, 2005.

	Shares of Common Stock
Loeb Arbitrage Fund	1,070,041
Loeb Partners Corporation*	85,504
Loeb Offshore Fund Ltd.	99,737
Loeb Marathon Fund LP	150,845
Loeb Marathon Offshore Fund, Ltd.	54,387
	-----
	1,462,514

The total shares of Common Stock constitutes 7.13% of the 20,516,000 outstanding shares of Common Stock as reported by the issuer.

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\*Including 40,450 shares of Common Stock purchased and 2,355 sold for the account of one customer of Loeb Partners Corporation as to which it has investment discretion.

(b) See paragraph (a) above.

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(c) The following purchases of Common Stock have been made in the last sixty (60) days by the following:

### Purchases of Common Stock

Holder	Date	Shares	Average Price
Loeb Partners Corp.*	12-28-04	159	\$5.82
	12-29-04	735	6.08
	12-30-04	798	6.28
	12-31-04	1020	6.51
	12-31-04	798	6.29
	01-03-05	1470	6.50
	01-04-05	350	6.36
	01-13-05	1682	6.92
	01-14-05	1198	7.01
	01-14-05	109	6.38
	01-18-05	2705	7.68
	01-19-05	2705	7.68
	01-20-05	3375	7.40
	01-21-05	1682	7.49
	01-24-05	1688	7.04
	01-26-05	443	6.95
	01-27-05	3209	7.41
	01-28-05	4407	7.74
	01-31-05	3186	7.98
	02-01-05	3677	8.28
	02-02-05	4814	8.65
	02-03-05	2581	8.82
	02-04-05	6710	9.01
	02-07-05	2575	9.24
	02-09-05	3378	8.92
	02-10-05	1204	8.81
	02-11-05	1051	8.85
	02-15-05	167	9.30
	02-16-05	288	9.26
	02-17-05	206	9.94
	02-18-05	1181	9.86
	02-18-05	590	9.81
	02-22-05	308	9.89
	02-23-05	171	9.89
	02-24-05	806	9.97
	02-25-05	2522	9.99
	02-28-05	524	10.08
	03-01-05	388	10.41
	03-02-05	5	10.75
	03-07-05	4490	10.92
03-07-05	23	10.67	
03-08-05	55	10.66	
03-08-05	12	10.67	
03-10-05	800	10.69	
03-11-05	7638	9.90	
03-11-05	308	10.46	
03-14-05	13	10.26	
03-16-05	801	10.91	
03-17-05	10758	10.95	
03-18-05	643	11.09	
03-21-05	1126	11.14	
03-22-05	727	11.09	

Holder	Date	Shares	Average Price
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Loeb Arbitrage Fund

12-28-04	1950	\$5.820
12-29-04	8978	6.076
12-30-04	9747	6.283
12-31-04	12466	6.505
12-31-04	9747	6.286
01-03-05	17955	6.505
01-04-05	4275	6.364
01-13-05	20550	6.915
01-14-05	17678	7.014
01-14-05	1319	6.378
01-18-05	34086	7.678
01-19-05	34086	7.680
01-20-05	42625	7.398
01-21-05	21387	7.491
01-24-05	21312	7.045
01-26-05	5590	6.952
01-27-05	40543	7.408
01-28-05	55669	7.735
01-31-05	40238	7.983
02-01-05	46443	8.281
02-02-05	80039	8.653
02-03-05	33943	8.818
02-04-05	49889	9.011
02-07-05	62217	9.240
02-08-05	14217	9.168
02-09-05	47140	8.915
02-10-05	16596	8.810
02-11-05	14659	8.852
02-11-05	200	8.783
02-14-05	27147	9.341
02-14-05	409	9.174
02-15-05	2344	9.302
02-16-05	4027	9.259
02-17-05	2875	9.944
02-18-05	16477	9.863
02-18-05	8239	9.813
02-22-05	4290	9.888
02-23-05	2372	9.889
02-24-05	11253	9.966
02-25-05	35186	9.986
02-28-05	7299	10.079
03-01-05	5406	10.410
03-02-05	4596	10.412
03-02-05	79	10.750
03-07-05	62688	10.924
03-07-05	327	10.672
03-08-05	773	10.660
03-10-05	11170	10.691
03-11-05	98027	9.905
03-11-05	4291	10.450
03-14-05	171	10.260
03-16-05	1169	10.420
03-07-05	3343	10.954
03-18-05	7887	11.086
03-21-05	13797	11.135
03-22-05	8915	11.093

Holder	Date	Shares	Average Price
Loeb Offshore Fund			



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12-28-04	171	\$5.82
12-29-04	787	6.08
12-30-04	855	6.28
12-31-04	1094	6.51
12-31-04	855	6.29
01-03-05	1575	6.50
01-04-05	375	6.36
01-13-05	1802	6.92
01-14-05	2124	7.01
01-14-05	115	6.38
01-18-05	3209	7.68
01-19-05	3209	7.68
01-20-05	4000	7.40
01-21-05	2006	7.49
01-24-05	2000	7.04
01-26-05	525	6.95
01-27-05	3805	7.41
01-28-05	5224	7.74
01-31-05	3776	7.98
02-01-05	4358	8.28
02-02-05	7378	8.65
02-03-05	3176	8.82
02-04-05	1750	9.01
02-07-05	8806	9.24
02-08-05	1482	9.16
02-09-05	4411	8.92
02-10-05	1571	8.81
02-11-05	1372	8.85
02-14-05	2370	9.34
02-14-05	36	9.17
02-15-05	219	9.30
02-16-05	377	9.26
02-17-05	269	9.94
02-18-05	771	9.86
02-18-05	1542	9.81
02-22-05	402	9.88
02-23-05	222	9.88
02-24-05	1053	9.96
02-25-05	3292	9.98
02-28-05	683	10.07
03-01-05	506	10.41
03-02-05	7	10.75
03-07-05	5864	10.92
03-07-05	31	10.67
03-08-05	72	10.66
03-10-05	1050	10.69
03-11-05	9149	9.90
03-11-05	401	10.46
03-14-05	16	10.26
03-16-05	1045	10.90
03-18-05	720	11.08
03-21-05	1259	11.13
03-22-05	813	11.09

Holder	Date	Shares	Average Price
Loeb Marathon Fund	12-28-04	890	\$5.82
	12-29-04	4099	6.08
	12-30-04	4988	6.28
	12-31-04	4988	6.51
	12-31-04	5771	6.29
	01-03-05	8312	6.50

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01-04-05	2969	6.36
01-05-05	5129	6.41
01-06-05	934	6.41
01-10-05	4398	6.21
01-11-05	1759	6.36
01-11-05	10628	6.37
01-12-05	1349	6.51
01-12-05	10528	6.37
01-13-05	222	6.92
01-14-05	900	7.01
01-14-05	8985	6.38
01-18-05	6425	7.68
01-19-05	6425	7.68
01-20-05	6428	7.40
01-21-05	4821	7.49
01-24-05	6046	7.04
01-25-05	844	7.06
01-26-05	4215	6.95
01-27-05	22458	7.41
02-01-05	779	8.28
02-02-05	1325	8.65
02-04-05	836	9.01
02-07-05	1045	9.24
02-08-05	226	9.16
02-09-05	787	8.92
02-10-05	5002	8.81
02-11-05	4432	8.85
02-14-05	4241	9.34
02-14-05	64	9.17
02-15-05	821	9.30
02-16-05	286	9.26
02-17-05	462	9.94
02-18-05	281	9.86
02-18-05	561	9.81
02-24-05	1255	9.96
02-25-05	15135	9.98
02-28-05	106	10.07
02-28-05	387	9.98
02-28-05	38	10.07
03-01-05	300	10.41
03-02-05	810	10.41
03-07-05	3674	10.92
03-07-05	51	10.67
03-08-05	74	10.66
03-10-05	734	10.69
03-10-05	58	10.92
03-11-05	1470	9.90
03-16-05	734	10.90
03-17-05	717	10.95
03-18-05	514	11.08
03-21-05	895	11.13
03-22-05	578	11.09

Holder	Date	Shares	Average Price
Loeb Marathon Offshore Fund	12-28-04	630	\$5.82
	12-29-04	2901	6.08
	12-30-04	2612	6.28
	12-31-05	3949	6.51
	12-31-04	2612	6.29
	01-03-05	5688	6.50
	01-04-05	2031	6.36
	01-05-05	4871	6.41

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01-06-05	3937	6.41
01-10-05	3102	6.21
01-11-05	1241	6.36
01-13-05	1581	6.91
01-14-05	500	7.01
01-18-05	3575	7.68
01-19-05	3575	7.68
01-20-05	3572	7.40
01-21-05	2679	7.49
01-24-05	3360	7.04
01-26-05	2342	6.95
02-01-05	332	8.28
02-01-05	1739	8.31
02-02-05	557	8.65
02-04-05	356	9.01
02-07-05	457	9.24
02-08-05	95	9.16
02-09-05	334	8.92
02-10-05	2128	8.81
02-11-05	1886	8.85
02-14-05	1804	9.34
02-14-05	26	9.17
02-15-05	349	9.26
02-17-05	188	9.94
02-18-05	119	9.86
02-18-05	239	9.81
02-23-05	15135	9.89
02-24-05	533	9.97
02-25-05	387	9.99
02-28-05	38	10.08
03-07-05	1326	10.92
03-07-05	19	10.67
03-08-05	26	10.66
03-10-05	1268	10.92
03-10-05	266	10.69
03-11-05	530	9.90
03-16-05	266	10.90
03-17-05	283	10.95
03-18-05	186	11.08
03-21-05	323	11.13
03-22-05	208	11.09

Sales of Common Stock

Holder	Date	Shares	Average Price
Loeb Partners Corp.*	12-31-04	798	\$6.28
	01-19-05	2705	7.68
	02-17-05	122	9.26
	03-01-05	1240	10.89

Holder	Date	Shares	Average Price
Loeb Arbitrage Fund	12-31-05	9747	\$6.283
	01-19-05	34086	7.678
	03-01-05	811	10.887
	03-02-05	5406	10.41

Holder	Date	Shares	Average Price
Loeb Offshore Fund	12-31-05	855	\$6.28
	01-19-05	3209	7.68

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03-01-05 179 10.88

Holder	Date	Shares	Average Price
Loeb Marathon Fund	12-31-04	4988	\$6.28
	01-12-05	10628	6.37
	01-14-05	10528	6.37
	01-19-05	6425	7.68
	02-01-05	1739	8.28

Holder	Date	Shares	Average Price
Loeb Marathon Offshore Fund	12-31-04	2612	\$6.28
	01-06-05	4871	6.41
	01-19-05	3575	7.67
	01-25-05	844	7.03
	01-31-05	1984	7.93
	02-25-05	15135	9.88
	02-25-05	533	9.96
	02-28-05	387	9.98
	02-28-05	38	10.07
	02-28-05	122	9.25
	03-01-05	70	10.88
	03-10-05	1326	10.92

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 \*Including 40,450 shares of Common Stock purchased and 2355 sold for the account of one customer of Loeb Partners Corporation as to which it has investment discretion.

All reported transactions were effected on Nasdaq.

(d) Not applicable.

(e). Not applicable.

Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to the Issuer.

None.

Item 7. Materials to be Filed as Exhibits.

None.

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.

March 25, 2005

Loeb Partners Corporation

By: /s/ Gideon J. King  
 Executive Vice President

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March 25, 2005

Loeb Arbitrage Fund  
By: Loeb Arbitrage Management, Inc., G.P.

By: /s/ Gideon J. King  
President

March 25, 2005

Loeb Offshore Fund Ltd.

By: /s/ Gideon J. King  
Director

March 25, 2005

Loeb Marathon Fund LP  
By: Loeb Arbitrage Management, Inc., G.P.

By: /s/ Gideon J. King  
President

March 25, 2005

Loeb Marathon Offshore Fund

By: /s/ Gideon J. King  
Director