

BARINGTON/HILCO ACQUISITION CORP.
 Form 3
 February 13, 2015

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL
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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
 Section 17(a) of the Public Utility Holding Company Act of 1935 or Section
 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

| | | | | |
|---|---|--|---|--|
| <p>1. Name and Address of Reporting Person *</p> <p>Â Polar Securities Inc.</p> <p>(Last) (First) (Middle)</p> <p>401 BAY STREET, SUITE 1900, PO BOX 19,Â</p> <p>(Street)</p> <p>TORONTO,Â A6Â M5H 2Y4</p> <p>(City) (State) (Zip)</p> | <p>2. Date of Event Requiring Statement (Month/Day/Year)</p> <p>02/06/2015</p> | <p>3. Issuer Name and Ticker or Trading Symbol</p> <p>BARINGTON/HILCO ACQUISITION CORP. [BHACU]</p> <p>4. Relationship of Reporting Person(s) to Issuer</p> <p>(Check all applicable)</p> <p><input type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner <input type="checkbox"/> Officer <input type="checkbox"/> Other (give title below) (specify below)</p> | <p>5. If Amendment, Date Original Filed(Month/Day/Year)</p> | <p>6. Individual or Joint/Group Filing(Check Applicable Line)</p> <p><input type="checkbox"/> Form filed by One Reporting Person <input checked="" type="checkbox"/> Form filed by More than One Reporting Person</p> |
|---|---|--|---|--|

Table I - Non-Derivative Securities Beneficially Owned

| 1. Title of Security (Instr. 4) | 2. Amount of Securities Beneficially Owned (Instr. 4) | 3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5) | 4. Nature of Indirect Beneficial Ownership (Instr. 5) |
|--|--|---|--|
| Common Stock, \$0.0001 par value per share | 600,000 | I | See footnote 1 ⁽¹⁾ |

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly. SEC 1473 (7-02)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

| 1. Title of Derivative Security (Instr. 4) | 2. Date Exercisable and Expiration Date (Month/Day/Year) | 3. Title and Amount of Securities Underlying Derivative Security (Instr. 4) Title | 4. Conversion or Exercise Price of Derivative | 5. Ownership Form of Derivative Security: | 6. Nature of Indirect Beneficial Ownership (Instr. 5) |
|---|---|---|---|---|--|
|---|---|---|---|---|--|

| | | | | |
|---------------------|--------------------|----------------------------------|----------|--|
| Date Exercisable | Expiration Date | Amount or Number of Shares | Security | Direct (D) or Indirect (I) (Instr. 5) |
|---------------------|--------------------|----------------------------------|----------|--|

Reporting Owners

| Reporting Owner Name / Address | Relationships | | | |
|--|---------------|-----------|---------|-------|
| | Director | 10% Owner | Officer | Other |
| Polar Securities Inc. 401 BAY STREET, SUITE 1900, PO BOX 19 TORONTO, A6 M5H 2Y4 | Â | Â X | Â | Â |
| North Pole Capital Master Fund C/O POLAR SECURITIES INC., 401 BAY ST. SUITE 1900, PO BOX 19 TORONTO, A6 M5H 2Y4 | Â | Â X | Â | Â |

Signatures

POLAR SECURITIES INC., for itself and as investment manager to NORTH POLE
CAPITAL MASTER FUND /s/ Robyn Schultz, Chief Compliance Officer

02/13/2015

__Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Polar Securities Inc. ("PSI") serves as investment manager to North Pole Capital Master Fund, a Cayman Islands exempted company ("NPM", together with PSI, the "Reporting Persons") and has investment discretion with respect to the securities reported herein which (1) are held by NPM. The Reporting Persons disclaim beneficial ownership of such securities, and this report shall not be deemed an admission that any Reporting Person is the beneficial owners of the securities for the purpose of Section 16 or for any other purpose, except to the extent of the Reporting Persons' pecuniary interest therein.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.