

LQ CORP INC
Form 3
February 20, 2007

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)

1. Name and Address of Reporting Person *			2. Date of Event Requiring Statement	3. Issuer Name and Ticker or Trading Symbol	
Â Barington Offshore Advisors II, LLC			(Month/Day/Year)	LQ CORP INC [LQCI.OB]	
(Last)	(First)	(Middle)	02/01/2007		
888 SEVENTH AVENUE, Â 17TH FLOOR			4. Relationship of Reporting Person(s) to Issuer		5. If Amendment, Date Original Filed(Month/Day/Year)
(Street)			(Check all applicable)		
NEW YORK, Â NY Â 10019			<input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> Officer <input checked="" type="checkbox"/> Other (give title below) (specify below) See Remarks		6. Individual or Joint/Group Filing(Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person
(City)	(State)	(Zip)			

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	71,000	I	By Barington Companies Offshore Fund, Ltd. <u>(1)</u> <u>(2)</u>

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	4. Conversion or Exercise	5. Ownership Form of	6. Nature of Indirect Beneficial Ownership (Instr. 5)
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Date Exercisable	Expiration Date	(Instr. 4)	Amount or Number of Shares	Price of Derivative Security	Derivative Security: Direct (D) or Indirect (I)
		Title			

Reporting Owners

Reporting Owner Name / Address	Relationships				See Remarks
	Director	10% Owner	Officer	Other	
Barington Offshore Advisors II, LLC 888 SEVENTH AVENUE 17TH FLOOR NEW YORK, NY 10019	^	^	^		See Remarks

Signatures

BARINGTON OFFSHORE ADVISORS II, LLC, By: /s/ James A. Mitarotonda, authorized signatory

02/20/2007

__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).

(1) On February 1, 2007, as a result of a structural reorganization at Barington Capital Group, L.P., Barington Offshore Advisors II, LLC replaced Barington Offshore Advisors, LLC as the investment advisor of Barington Companies Offshore Fund, Ltd. As the investment advisor of Barington Companies Offshore Fund, Ltd., Barington Offshore Advisors II, LLC may be deemed to beneficially own the shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd.

(2) The Reporting Person disclaims beneficial ownership of these securities except to the extent of its pecuniary interest therein, and this report shall not be deemed to be an admission that such Reporting Person is the beneficial owner of these securities for purposes of Section 16 or for any other purpose.

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Remarks:

The Reporting Person may be deemed to be a member of a Section 13(d) group that owns more

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, See Instruction 6 for procedure.

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