ACME COMMUNICATIONS INC Form SC 13D/A October 19, 2006

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

SCHEDULE 13D/A (Rule 13d-101)

(Amendment No. 5)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULE 13d-1(a) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(a)

Acme Communications, Inc.

(Name of Issuer)

Common Stock, Par Value \$0.01 Per Share
----(Title of Class of Securities)

004631107

(CUSIP Number of Class of Securities)

Wynnefield Partners Small Cap Value, L.P.
450 Seventh Avenue, Suite 509
New York, New York 10123
Attention: Mr. Nelson Obus

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

Copy to:

Shahe Sinanian, Esq.
Greenberg Traurig, LLP
200 Park Avenue
New York, New York 10166
(212) 801-9200

October 17, 2006

(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 that is the subject of this Schedule 13D and if filing this Schedule because of Rule 13d-1(e), 13d-1(f) or 13d-1(g), check the following box []

(continued on following pages)

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13D/A

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1			ING PERSONS tners Small Cap Value, L.P.		
	I.R.S. ID 13-368849		ICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)		
2	CHECK THE	APPR	OPRIATE BOX IF A MEMBER OF A GROUP*		
				(a) (b)	[X]
3	SEC USE O	NLY			
4	SOURCE OF	FIIND	C *		
7	SOURCE OF	r OND			
	WC (SEE I	TEM 3			
5			ISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED EMS 2(d) OR 2(e)		[_]
6	CITIZENSH	IP OR	PLACE OF ORGANIZATION		
	DELAWARE				
		7	SOLE VOTING POWER		
NUN	MBER OF		682,084 shares (See Item 5)		
SI	HARES				
D=11=1		8	SHARED VOTING POWER		
BENEE	FICIALLY		-0- (See Item 5)		
NO	NED BY				
E	EACH	9	SOLE DISPOSITIVE POWER		
REE	PORTING		682,084 shares (See Item 5)		
PE	ERSON				
T	ar Tii	10	SHARED DISPOSITIVE POWER		
V	VITH		-0- (See Item 5)		
11	AGGREGATE	AMOU	NT BENEFICIALLY OWNED BY EACH REPORTING PERSON	1	
	682,084 s	hares	(See Item 5)		

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

12

[_]

13	PERCENT (OF CL	ASS REPRESENTED BY AMOUNT IN ROW (11)		
	4.3% (Se	e Ite	n 5)		
14	TYPE OF 1	REPOR'	IING PERSON*		
	PN				
			*SEE INSTRUCTIONS BEFORE FILLING OUT!		
CUSI	P No. 004	63110	7 13D/A	Page 3 of 14 Page	3 S
1			TING PERSONS all Cap Value Offshore Fund, Ltd.		
	I.R.S. II		FICATION NOS. OF ABOVE PERSONS (ENTITIES	ONLY)	
2	CHECK TH	E APPI	ROPRIATE BOX IF A MEMBER OF A GROUP*	(a) [_] (b) [X]	
3	SEC USE	ONLY			
4	SOURCE O	F FUNI)S*		
	WC (SEE	ITEM :	3)		
5			DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIR TEMS 2(d) OR 2(e)	RED [_]	
6	CITIZENS	HIP O	R PLACE OF ORGANIZATION		
	CAYMAN I	SLAND	5		
		7	SOLE VOTING POWER		
NUI	MBER OF		943,500 shares (See Item 5)		
S	HARES				
BENE	FICIALLY	8	SHARED VOTING POWER		
	·		-0- (See Item 5)		

OWNED	BY									
EAC	СН	9	SOLE DISPO	SITIVE P	OWER					
REPOR	RTING		943,500 sh	ares (Se	e Item 5)				
PERS										
WIT		10	SHARED DIS		POWER					
			-0- (See I	tem 5)						
11 AG	GREGATE	AMOUN	NT BENEFICI.	ALLY OWN	ED BY EA	CH REPOR	TING PE	ERSON		
94	13,500 sh	ares	(See Item	5)						
12 CH	HECK BOX	IF TH	HE AGGREGAT	E AMOUNT	IN ROW	(11) EXC	LUDES (CERTAIN	SHARES*	
									[_]	
13 PE	ERCENT OF	CLAS	SS REPRESEN	TED BY A	MOUNT IN	ROW (11)			
5.	.9% (See	Item	5)							
14 TY	PE OF RE	PORT	ING PERSON*							
CC)									
			*SEE INST	RUCTIONS	BEFORE	FILLING	OUT!			
CUSIP N	No. 00463	31107			13D/A			Page 4	of 14	Pages
			ING PERSONS tners Small		ue, L.P.	I				
	R.S. IDE 3-3953291		ICATION NOS	. OF ABO	VE PERSO	NS (ENTI	TIES ON	NLY)		
2 CH	HECK THE	APPRO	OPRIATE BOX	IF A ME	MBER OF	A GROUP*		(a) (b)		
3 SE	EC USE ON	ILY								
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WC	C (SEE IT	EM 3))							
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[_]

CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED

PURSUANT TO ITEMS 2(d) OR 2(e)

NAME OF REPORTING PERSONS Channel Partnership II, L.P.

5

6	CITIZENSH	IP OR	PLACE OF ORGANIZATION				
	DELAWARE						
		7	SOLE VOTING POWER				
NU	MBER OF		957,000 shares (See Item 5)				
S	HARES	8	SHARED VOTING POWER				
BENE	FICIALLY	0	SHARED VOIING POWER				
OW	NED BY		-0- (See Item 5)				
	EACH	9	SOLE DISPOSITIVE POWER				
RE	PORTING		957,000 shares (See Item 5)				
P	ERSON						
,	WITH	10	SHARED DISPOSITIVE POWER				
			-0- (See Item 5)				
11	AGGREGATE	AMOU	NT BENEFICIALLY OWNED BY EACH REPORTING PERS	SON			
	957,000 s	hares	(See Item 5)				
12	CHECK BOX	IF T	HE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CER	RTAIN	SHAI	RES*	τ
					[_	_]	
13	PERCENT O	F CLA	SS REPRESENTED BY AMOUNT IN ROW (11)				
	6.0% (See	Item	5)				
14	TYPE OF R	EPORT	ING PERSON*				
	PN						
			*SEE INSTRUCTIONS BEFORE FILLING OUT!				
CUSI	P No. 0046	31107	13D/A	Page 5	ōof	14	Pages

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY) 22-3215653

2 CHECK TH	IE APP	ROPRIATE BOX IF A MEMBER OF A GROUP*	(a) (b)	[_] [x]
3 SEC USE	ONLY			
4 SOURCE O	F FUN	DS*		
WC (SEE	ITEM	3)		
		DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED IEMS 2(d) OR 2(e)		[_]
6 CITIZENS NEW YORK		R PLACE OF ORGANIZATION		
	7	SOLE VOTING POWER		
NUMBER OF		19,000 shares (See Item 5)		
SHARES BENEFICIALLY	8	SHARED VOTING POWER -0- (See Item 5)		
OWNED BY				
EACH REPORTING	9	SOLE DISPOSITIVE POWER 19,000 shares (See Item 5)		
PERSON WITH	10	SHARED DISPOSITIVE POWER -0- (See Item 5)		
11 AGGREGAT	E AMO	UNT BENEFICIALLY OWNED BY EACH REPORTING PERSO)N	
19,000 s	hares	(See Item 5)		
12 CHECK BO	X IF	THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERT	AIN S	HARES*
				[_]

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.1% (See Item 5) 14 TYPE OF REPORTING PERSON* PΝ *SEE INSTRUCTIONS BEFORE FILLING OUT! 13D/A CUSIP No. 004631107 Page 6 of 14 Pages NAME OF REPORTING PERSONS Wynnefield Capital, INc. Profit Sharing Plan I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY) 13-3873998 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [_] (b) [X] 3 SEC USE ONLY SOURCE OF FUNDS* WC (SEE ITEM 3) CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e) [_] CITIZENSHIP OR PLACE OF ORGANIZATION N/A SOLE VOTING POWER NUMBER OF 40,000 shares (See Item 5) SHARES SHARED VOTING POWER BENEFICIALLY

-0- (See Item 5)

40,000 shares (See Item 5)

EACH 9 SOLE DISPOSITIVE POWER

OWNED BY

REPORTING

P	ERSON					
	WITH	10 SF	HARED DIS	POSITIVE POWER		
		-()- (See I	tem 5)		
11	AGGREGATE	AMOUNT	BENEFICI	ALLY OWNED BY EACH REPO	RTING PERSON	I
	40,000 sh	ares (Se	ee Item 5)		
12	CHECK BOX	IF THE	AGGREGAT	E AMOUNT IN ROW (11) EX	CLUDES CERTA	IN SHARES*
						[_]
13	PERCENT O	F CLASS	REPRESEN	TED BY AMOUNT IN ROW (1	1)	
	0.2% (See	Item 5)				
14	TYPE OF R	EPORTING	G PERSON*			
	EP					
		*	SEE INST	RUCTIONS BEFORE FILLING	OUT!	
CUSI	P No. 0046	31107		13D/A	Pag	re 7 of 14 Page
1	NAME OF RI					
	I.R.S. ID:		ATION NOS	. OF ABOVE PERSONS (ENT	ITIES ONLY)	
2	CHECK THE	APPROPE	RIATE BOX	IF A MEMBER OF A GROUP	*	
						(a) [_] (b) [X]
3	SEC USE O	NLY				
4	SOURCE OF	FUNDS*				
	AF (SEE I	IEM 3)				
5	CHECK BOX PURSUANT			F LEGAL PROCEEDINGS IS 2	REQUIRED	[_]

6 CITIZENSH	IP OR PLACE OF ORGANIZATION
NEW YORK	
	7 SOLE VOTING POWER
NUMBER OF	1,639,084 (1) shares (See Item 5)
SHARES	O OUADED MOTTING DOMED
BENEFICIALLY	8 SHARED VOTING POWER
OWNED BY	-0- (See Item 5)
EACH	9 SOLE DISPOSITIVE POWER
REPORTING	1,639,084 (1) shares (See Item 5)
PERSON	
WITH	10 SHARED DISPOSITIVE POWER
	-0- (See Item 5)
1,639,084	AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON (1) shares (See Item 5) IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES* [_]
13 PERCENT O 10.3% (Se	F CLASS REPRESENTED BY AMOUNT IN ROW (11) e Item 5)
14 TYPE OF R	EPORTING PERSON*
OO (Limit	ed Liability Company)
	*SEE INSTRUCTIONS BEFORE FILLING OUT!
these shares w	Capital Management, LLC holds an indirect beneficial interest in hich are directly beneficially owned by Wynnefield Partners Small . and Wynnefield Partners Small Cap Value, L.P. I
CUSIP No. 0046	31107 13D/A Page 8 of 14 Pages

NAME OF REPORTING PERSONS Wynnefield Capital, Inc.

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

N/A

2 CHECK TH	E APPROF	RIATE BOX IF A MEMBER OF A GROUP*	(a) [_] (b) [X]
3 SEC USE	ONLY		
4 SOURCE O	F FUNDS*		
AF (SEE	ITEM 3)		
		CLOSURE OF LEGAL PROCEEDINGS IS REQUIRED IS 2(d) OR 2(e)	[_]
6 CITIZENS CAYMAN I		LACE OF ORGANIZATION	
	7 S	OLE VOTING POWER	
NUMBER OF	9	43,500 (1) shares (See Item 5)	
SHARES			
BENEFICIALLY		HARED VOTING POWER	
OWNED BY	_	0- (See Item 5)	
EACH	9 S	OLE DISPOSITIVE POWER	
REPORTING PERSON	9	43,500 (1) shares (See Item 5)	
WITH	10 S	HARED DISPOSITIVE POWER	
WIIN	-	0- (See Item 5)	
		BENEFICIALLY OWNED BY EACH REPORTING PERSON	N
12 CHECK BO	X IF THE	: AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERT.	AIN SHARES*
			[_]
13 PERCENT	OF CLASS	REPRESENTED BY AMOUNT IN ROW (11)	
5.9% (Se	e Item 5)	

14	TYPE OF	REPORTING PERSO	DN*	
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		+CDD T	ACTRICTIONS DEPOND BILLING	OUT I
		*SEE IN	NSTRUCTIONS BEFORE FILLING	OUT!
sha		are directly be	. holds an indirect benefic eneficially owned by Wynnef	
CUS	IP No. 004	631107	13D/A	Page 9 of 14 Pages
1	NAME OF 1	REPORTING PERSO	DNS	
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2	CHECK TH	E APPROPRIATE E	BOX IF A MEMBER OF A GROUP*	
				(a) [_] (b) [X]
3	SEC USE	ONLY		
4	SOURCE O	F FUNDS*		
	AF (SEE	ITEM 3)		
5		X IF DISCLOSURE TO ITEMS 2(d)	E OF LEGAL PROCEEDINGS IS R	EQUIRED [_]
6	CITIZENS	HIP OR PLACE OF	F ORGANIZATION	
	UNITED S	TATES OF AMERIC	CA	
		7 SOLE VOI	FING POWER	
N	UMBER OF	19,000	(1) shares (See Item 5)	
:	SHARES			
BENI	EFICIALLY	8 SHARED V	VOTING POWER	
10	WNED BY	-0- (See	e Item 5)	

REPORTING 19,000 (1) shares (See Item 5)

PERSON

EACH

10 SHARED DISPOSITIVE POWER

SOLE DISPOSITIVE POWER

WITH

-0- (See Item 5)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

19,000 (1) shares (See Item 5)

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

[_]

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

0.1% (See Item 5)

14 TYPE OF REPORTING PERSON*

ΙN

*SEE INSTRUCTIONS BEFORE FILLING OUT!

(1) Nelson Obus, as general partner of Channel Partnership II, L.P. holds an indirect beneficial interest in these shares which are directly beneficially owned by Channel Partnership II, L.P.

This Amendment No. 5 (the "Amendment") amends the Statement of Beneficial Ownership on Schedule 13D, originally filed with the Securities and Exchange Commission (the "Commission") on November 17, 2004, as amended by Amendment No. 1, filed with the Commission on December 29, 2004, Amendment No. 2, filed with the Commission on May 17, 2005, Amendment No. 3, filed with the Commission on August 19, 2005 and Amendment No. 4, filed with the Commission on March 14, 2006 (collectively, the "Schedule 13D"), by Wynnefield Partners Small Cap Value, L.P. ("Partnership"), Wynnefield Partners Small Cap Value, L.P. I ("Partnership I"), Wynnefield Small Cap Value Offshore Fund, Ltd. ("Fund"), Channel Partnership II, L.P. ("Channel"), Nelson Obus ("Mr. Obus"), Wynnefield Capital Management, LLC ("WCM"), Wynnefield Capital, Inc. Profit Sharing Plan ("Profit Sharing Plan") and Wynnefield Capital, Inc. ("WCI" and, collectively with Partnership, Partnership I, Fund, Channel, Obus, WCM and Profit Sharing Plan, the "Wynnefield Group"), with respect to the shares of common stock, par value \$0.01 per share, of Acme Communications, Inc., a Delaware corporation with its principal executive offices located at 2101 E. Fourth Street, Suite 202A, Santa Ana, California 92705 (the "Issuer"). Unless specifically amended hereby, the disclosures set forth in the Schedule 13D shall remain unchanged.

ITEM 3. SOURCE AND AMOUNT OF FUNDS OR OTHER CONSIDERATION.

The response to Item 3 is hereby amended and supplemented by adding the following:

As of the date of this Amendment, the Wynnefield Group beneficially owned in the aggregate 2,641,584 shares of Common Stock, constituting approximately 16.5% of the outstanding shares of Common Stock (the percentage of shares owned being based upon 16,046,763 shares outstanding on August 14, 2006, as set forth in the Issuer's most recent report on Form 10-Q for the quarterly period ended June 30, 2006 filed with the Commission on August 15, 2006).

Each of the Wynnefield Group entities set forth below made its most recent purchase of shares of Common Stock on October 17, 2006 or October 18, 2006, separately from each other, for the consideration shown in the following table:

Name	Number of Shares Purchased	Consideration Paid
Partnership*	6,100	\$30,660
Partnership-I*	8,300	\$41,718
Fund**	7,000	\$35,210

- * WCM has an indirect beneficial ownership interest in these shares of Common Stock.
- ** WCI has an indirect beneficial ownership interest in these shares of Common Stock.

Such shares of Common Stock were paid for from the working capital of each entity in the Wynnefield Group who directly beneficially owns Common Stock. Each entity in the Wynnefield Group maintains a separate investment fund, consisting of capital contributions from their respective partners and investors and capital appreciation derived therefrom for the principal purpose of buying and selling securities (including financial and money market instruments) and interests in domestic and foreign securities, including, without limitation, convertible securities, stock index futures contracts, options, puts and calls on stock and warrants, except the Profit Sharing Plan, which is an employee profit sharing plan of WCI.

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ITEM 5. INTERESTS IN SECURITIES OF THE ISSUER.

The response to Item 5 is hereby amended and restated in its entirety as follows:

(a) - (c) As of October 19, 2006, the Wynnefield Group beneficially owned in the aggregate, 2,641,584 shares of Common Stock, constituting approximately 16.5% of the outstanding shares of Common Stock (the percentage of shares owned being based upon 16,046,763 shares outstanding on August 14, 2006, as set forth in the Issuer's most recent report on Form 10-Q for the quarterly period ended June 30, 2006 filed with the Commission on August 15, 2006). The following table sets forth certain information with respect to shares of Common Stock beneficially owned directly by the Wynnefield Group members listed:

	NUMBER OF	APPROXIMATE
NAME	SHARES	PERCENTAGE OF
		OUTSTANDING SHARES
Partnership *	682,084	4.3%
Partnership-I *	957 , 000	6.0 %
Fund **	943,500	5.9 %
Channel***	19,000	0.1 %
Profit Sharing Plan	40,000	0.2 %

- * WCM has an indirect beneficial ownership interest in these shares of Common Stock.
- ** WCI has an indirect beneficial ownership interest in these shares of Common Stock.
- *** Mr. Obus has an indirect beneficial ownership interest in these shares of Common Stock.

WCM is the sole general partner of the Partnership and Partnership-I and, accordingly, may be deemed to be the indirect beneficial owner (as that term is defined under Rule 13d-3 promulgated pursuant to the Exchange Act of the shares of Common Stock that the Partnership and Partnership-I beneficially own. WCM, as the sole general partner of the Partnership and Partnership-I, has the sole power to direct the voting and disposition of the shares of Common Stock that the Partnership and Partnership-I beneficially own.

Messrs. Obus and Landes are the co-managing members of WCM and, accordingly, each of Messrs. Obus and Landes may be deemed to be the indirect beneficial owner (as that term is defined under Rule 13d-3 promulgated pursuant to the Exchange Act) of the shares of Common Stock that WCM may be deemed to beneficially own. Each of Messrs. Obus and Landes, as a co-managing member of WCM, shares with the other the power to direct the voting and disposition of the shares of Common Stock that WCM may be deemed to beneficially own.

WCI is the sole investment manager of the Fund and, accordingly, may be deemed to be the indirect beneficial owner (as that term is defined under Rule 13d-3 promulgated pursuant to the Exchange Act) of the shares of Common Stock that the Fund beneficially owns. WCI, as the sole investment manager of the Fund, has the sole power to direct the voting and disposition of the shares of Common Stock that the Fund beneficially owns.

Messrs. Obus and Landes are the principal executive officers of WCI and, accordingly, each of Messrs. Obus and Landes may be deemed to be the indirect beneficial owner (as that term is defined under Rule 13d-3 promulgated pursuant to the Exchange Act) of the shares of Common Stock that WCI may be deemed to beneficially own. Each of Messrs. Obus and Landes, as a principal executive officer of WCI, shares with the other the power to direct the voting and disposition of the shares of Common Stock that WCI may be deemed to beneficially own.

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The Profit Sharing Plan is an employee profit sharing plan of WCI. Mr. Obus and Mr. Landes share the power to vote and dispose of the Profit Sharing Plan's investments in securities.

Mr. Obus is the general partner of Channel and, accordingly, may be deemed to be the indirect beneficial owner (as that term is defined under Rule 13d-3 promulgated pursuant to the Exchange Act) of the shares of Common Stock that Channel beneficially owns. Mr. Obus, as the general partner of Channel, has the sole power to direct the voting and disposition of the shares of Common Stock that Channel beneficially owns.

Beneficial ownership of shares of Common Stock shown on the cover pages of and set forth elsewhere in this Amendment for each of the members of the Wynnefield Group assumes that they have not formed a group for purposes of Section 13(d)(3) under the Exchange Act, and Rule 13d-5(b)(1) promulgated thereunder. If the members of the Wynnefield Group were deemed to have formed a group for purposes of Section 13(d)(3) and Rule 13d-5(b)(1), the group would be deemed to own beneficially (and may be deemed to have shared voting and

dispositive power over) 2,641,584 shares of Common Stock, constituting approximately 16.5% of the outstanding shares of Common Stock (the percentage of shares owned being based upon 16,046,763 shares outstanding on August 14, 2006, as set forth in the Issuer's most recent report on Form 10-Q for the quarterly period ended June 30, 2006 filed with the Commission on August 15, 2006).

The filing of this Amendment and the inclusion of information herein with respect to Messrs. Obus and Landes, shall not be considered an admission that any of such persons, for the purpose of Section 13(d) of the Exchange Act, are the beneficial owners of any shares in which such persons do not have a pecuniary interest.

To the best knowledge of the Wynnefield Group, except as described herein, none of the Wynnefield Group, any person in control (ultimately or otherwise) of the Wynnefield Group, any general partner, executive officer or director thereof, as applicable, beneficially owns any shares of Common Stock, and except as set forth in the table below, there have been no transactions in shares of Common Stock effected during the past 60 days by the Wynnefield Group, any person in control of the Wynnefield Group (ultimately or otherwise), or any general partner, executive officer or director thereof, as applicable; provided, however, certain investment banking affiliates of the Wynnefield Group may beneficially own shares of Common Stock, including shares that may be held in discretionary or advisory accounts with the Wynnefield Group; and the Wynnefield Group, directly or in connection with such discretionary or advisory accounts, may acquire, hold, vote or dispose of Common Stock, including transactions that may have occurred in the past 60 days.

The Wynnefield Group has made purchases of shares of Common Stock during the past 60 days as follows:

Name	Date	Number of Shares	Price Per Share
Partnership	October 17, 2006	6,100	\$5.03
Partnership - I	October 17, 2006	8,300	\$5.03
Fund Fund	October 17, 2006 October 18, 2006	9,600 7,000	\$5.03 \$5.03

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(d) No person, other than each of the members of the Wynnefield Group referred to as the direct beneficial owner of the shares of Common Stock set forth in this response to Item 5, has the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such shares of Common Stock.

(e) Not applicable.

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SIGNATURE

After reasonable inquiry and to the best of their knowledge and belief, the undersigned certify that the information set forth in this Amendment is true, complete and correct.

Dated: October 19, 2006 WYNNEFIELD PARTNERS SMALL CAP VALUE, L.P.

By:

General Partner By: /s/ Nelson Obus ______ Nelson Obus, Co-Managing Member WYNNEFIELD PARTNERS SMALL CAP VALUE, L.P. I By: Wynnefield Capital Management, LLC, General Partner /s/ Nelson Obus By: Nelson Obus, Co-Managing Member WYNNEFIELD SMALL CAP VALUE OFFSHORE FUND, LTD. By: Wynnefield Capital, Inc. By: /s/ Nelson Obus Nelson Obus, President WYNNEFIELD CAPITAL MANAGEMENT, LLC By: /s/ Nelson Obus _____ Nelson Obus, Co-Managing Member WYNNEFIELD CAPITAL, INC. By: /s/ Nelson Obus _____ Nelson Obus, President WYNNEFIELD CAPITAL, INC. PROFIT SHARING PLAN /s/ Nelson Obus By: Nelson Obus, Authorized Signatory CHANNEL PARTNERSHIP II, L.P. /s/ Nelson Obus By: Nelson Obus, General Partner /s/ Nelson Obus -----Nelson Obus, Individually Page 14 of 14

Wynnefield Capital Management, LLC,