

RUTABAGA CAPITAL MANAGEMENT LLC/MA
Form SC 13D/A
August 03, 2001

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No. 1)

Department 56 Co.

(Name of Issuer)

COMMON

(Title of Class of Securities)

249509100

(CUSIP Number)

08/02/01

(Date of Event Which requires Filing of this Statement)

CHECK THE APPROPRIATE BOX TO DESIGNATE THE RULE PURSUANT TO WHICH THIS SCHEDULE
IS FILED:

(X) RULE 13D-1(B)

SCHEDULE 13G
CUSIP NO. 249509100

- =====
1. Names of Reporting Persons
I.R.S. Identification Nos. of above persons (entities only)

RUTABAGA CAPITAL MANAGEMENT 04-3451870
=====

-
2. Check the Appropriate Box if a Member of a Group
(a)
(b)

-
3. SEC Use Only

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4. Citizenship or Place of Organization MASSACHUSETTS
=====

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. Sole Voting Power 0
=====

6. Shared Voting Power NONE
=====

7. Sole Dispositive Power 0
=====

8. Shared Dispositive Power NONE
=====

9. Aggregate Amount Beneficially Owned by Each Reporting Person 0
=====

10. Check if the aggregate Amount in Row (11) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (11) 0%

12. Type of Reporting Person IA

SCHEDULE G
CUSIP NO. 249509100

Item 1.

(a) Name of Issuer

Department 56 Co.

(b) Address of Issuer's Principal executive Offices

6436 City West Parkway
Eden Prairie, MN 55344

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Item 2.

(a) Name of Person Filing

RUTABAGA CAPITAL MANAGEMENT

(b) Address of Principal Business Office

64 Broad Street, 3rd Fl
BOSTON, MA 02109

(c) Citizenship

MASSACHUSETTS

(d) Type of Class of Securities

COMMON STOCK

(e) Cusip Number

249509100

Item 3. If this statement is filed pursuant to Rules 13d-1(b) or 13d-2(b) or

(c), check whether the person filing is a:

(e) An investment adviser in accordance with section 240.13d-1(b)
(1)(ii)(E)

Item 4. Ownership

(a) Amount beneficially owned: 0

(b) Percent of Class: 0%

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

(i) Sole power to vote or to direct the vote 0

(ii) Shared power to vote or to direct the vote NONE

(iii) Sole power to dispose or to direct the disposition of 0

(iv) Shared power to dispose or to direct the disposition of NONE

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

NOT APPLICABLE

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Item 6. Ownership of More than Five Percent on Behalf of Another Person

NOT APPLICABLE

Item 7. Identification and Classification of Subsidiary Which Acquired the

Security Being Reported on By the Parent Holding Company

NOT APPLICABLE

Item 8. Identification and Classification of Members of the Group

NOT APPLICABLE

Item 9. Notice of Dissolution of Group

NOT APPLICABLE

Item 10. Certification

(a) The following certification shall be included if the statement is filed pursuant to section 240.13d-1 (b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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.

8/2/01

Date

DANA COHEN

Signature

VICE PRESIDENT/ COMPLIANCE

Name/Title