

Edgar Filing: Fortissimo Acquisition Corp. - Form SC 13D

Fortissimo Acquisition Corp.  
Form SC 13D  
October 26, 2006

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549  
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SCHEDULE 13D  
(RULE 13D-101)

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

Fortissimo Acquisition Corp.  
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(Name of Issuer)

Units, each consisting of one share of Common Stock,  
par value \$0.0001 per share, and two warrants to purchase  
one share of Common Stock

(Title of Class of Securities)

34958F206  
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(CUSIP Number)

Paul D. Sonkin  
Hummingbird Management, LLC  
460 Park Avenue, 12th Floor  
New York, New York 10022  
212 750-7117  
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(Name, Address and Telephone Number of Person  
Authorized to Receive Notices and Communications)

October 12, 2006  
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(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 is filing this schedule because of Rule 13d-1(e), 13d-1(f) or 13d-1(g), check the following box .

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7(b) for other parties to whom copies are to be sent.

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1 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.



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UNITS / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
9.4%

14 TYPE OF REPORTING PERSON\*  
OO

CUSIP No. 34958F206

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1 NAME OF REPORTING PERSONS S.S. OR  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Paul D. Sonkin

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

3 SEC USE ONLY

4 SOURCE OF FUNDS  
OO

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEM 2(d) OR 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
UNITED STATES

NUMBER OF 7 SOLE VOTING POWER  
UNITS  
BENEFICIALLY 460,000  
OWNED BY  
EACH  
REPORTING  
PERSON WITH

8 SHARED VOTING POWER  
-0-

9 SOLE DISPOSITIVE POWER  
460,000

10 SHARED DISPOSITIVE POWER  
-0-

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING

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PERSON

460,000

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

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

9.4%

14 TYPE OF REPORTING PERSON

OO

CUSIP No. 34958F206

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1 NAME OF REPORTING PERSONS S.S. OR  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Hummingbird Capital, LLC

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

3 SEC USE ONLY

4 SOURCE OF FUNDS  
OO

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEM 2(d) OR 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION

DELAWARE

NUMBER OF 7 SOLE VOTING POWER  
UNITS  
BENEFICIALLY 460,000  
OWNED BY  
EACH  
REPORTING  
PERSON WITH

8 SHARED VOTING POWER

-0-

9 SOLE DISPOSITIVE POWER

460,000

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-----  
10 SHARED DISPOSITIVE POWER

-0-

-----  
11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING  
PERSON

460,000

-----  
12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN  
UNITS / /

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

9.4%

-----  
14 TYPE OF REPORTING PERSON

OO  
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1 NAME OF REPORTING PERSONS S.S. OR  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Hummingbird Value Fund, L.P.

-----  
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) / /  
(b) /X/

-----  
3 SEC USE ONLY

-----  
4 SOURCE OF FUNDS  
WC

-----  
5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEM 2(d) OR 2(e) / /

-----  
6 CITIZENSHIP OR PLACE OF ORGANIZATION

DELAWARE

-----  
NUMBER OF 7 SOLE VOTING POWER  
UNITS  
BENEFICIALLY 333,000  
OWNED BY  
EACH  
REPORTING  
PERSON WITH

-----  
8 SHARED VOTING POWER

-0-

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9 SOLE DISPOSITIVE POWER

333,000

10 SHARED DISPOSITIVE POWER

-0-

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

333,000

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN UNITS / /

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

6.8%

14 TYPE OF REPORTING PERSON

LP

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1 NAME OF REPORTING PERSONS S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Hummingbird Microcap Value Fund, L.P.

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

3 SEC USE ONLY

4 SOURCE OF FUNDS WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION

DELAWARE

NUMBER OF UNITS BENEFICIALLY OWNED BY 7 SOLE VOTING POWER 127,000







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may, directly or indirectly, purchase additional Units of the Issuer or dispose of some or such Units in open-market transaction or privately negotiated transactions. The Reporting Persons have no present plan or proposal which would relate to or result in any of the matters set forth in subparagraphs (a) - (j) of Item 4 of Schedule 13D except as set forth herein or such as would occur upon completion of any of the actions discussed above.

ITEM 5 INTEREST IN SECURITIES OF THE ISSUER

(a) As investment manager of HVF and Microcap Fund, Hummingbird may be deemed to have the sole voting and investment authority over the Units owned by HVF and Microcap Fund, for purposes of Rule 13d-3 under the Securities Exchange Act of 1934, as amended ("Rule 13d-3"), may be deemed to be the beneficial owner of 460,000 Units representing approximately 9.4% of the outstanding Units of the Issuer (based upon 4,868,334 Units outstanding as of October 25, 2006, as reported on Form 8-K filed October 25, 2006.) Hummingbird disclaims any beneficial ownership of the Units covered by this Statement.

Mr. Sonkin, as the managing member and control person of Hummingbird, may be deemed to have the sole voting and investment authority over the Units beneficially owned by Hummingbird and, for purposes of Rule 13d-3, may be deemed to be the beneficial owner of 460,000 Units representing approximately 9.4% of the outstanding Units of the Issuer. Mr. Sonkin disclaims any beneficial ownership of the Units covered by this Statement.

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HC, as the general partner of each of HVF and Microcap Fund, Hummingbird may be deemed to have the sole voting and investment authority over the Units owned by HVF and Microcap Fund, for purposes of Rule 13d-3 under the Securities Exchange Act of 1934, as amended ("Rule 13d-3"), may be deemed to be the beneficial owner of 460,000 Units representing approximately 9.4% of the outstanding Units of the Issuer (based upon 4,868,334 Units outstanding as of October 25, 2006, as reported on Form 8-K filed October 25, 2006.) HC disclaims any beneficial ownership of the Units covered by this Statement.

HVF is the beneficial owner of 333,000 UNITS or 6.8% of the outstanding Units of the Issuer.

Microcap Fund is the beneficial owner of 127,000 UNITS or 2.6% of the outstanding Units of the Issuer.

(c) Hummingbird caused HVF to effect transactions in the Units during the past 60 days as set forth below:

DATE	TYPE	NUMBER OF UNITS	PRICE/SHARE
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10/12/2006	initial public offering	333,000	6.000

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Hummingbird caused the Microcap Fund to effect transactions in the UNITS during the past 60 days as set forth below:

DATE	TYPE	NUMBER OF UNITS	PRICE/SHARE
----	----	-----	-----
10/12/2006	initial public offering	127,000	6.000

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(d) Inapplicable.

(e) Inapplicable.

ITEM 6 Inapplicable

ITEM 7 MATERIAL TO BE FILED AS EXHIBITS

Exhibit No.	Exhibit Description
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1	Joint Filing Agreement dated October 26, 2006 by and among Hummingbird Management, LLC, Hummingbird Value Fund, L.P., Hummingbird Mircoap Value Fund, L.P., Hummingbird Capital, LLC. and Paul Sonkin.

SIGNATURES

After reasonable inquiry and to the best of our knowledge and belief, we certify that the information set forth in this statement is true, complete and correct.

Dated: October 26, 2006

HUMMINGBIRD MANAGEMENT, LLC

By: /s/ Paul D. Sonkin

-----  
 Name: Paul D. Sonkin  
 Title: Managing Member

/s/ Paul D. Sonkin

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PAUL D. SONKIN

HUMMINGBIRD VALUE FUND, L.P.

By: Hummingbird Capital, LLC

By: /s/ Paul D. Sonkin

-----  
Name: Paul D. Sonkin  
Title: Managing Member

HUMMINGBIRD MICROCAP VALUE  
FUND, L.P.

By: Hummingbird Capital, LLC

By: /s/ Paul D. Sonkin

-----  
Name: Paul D. Sonkin  
Title: Managing Member

HUMMINGBIRD CAPITAL, LLC  
(f/k/a Morningside Capital, LLC)

By: /s/ Paul D. Sonkin

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Name: Paul D. Sonkin  
Title: Managing Member

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JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k)(1)(iii) under the Securities Exchange Act of 1934, as amended, the persons named below agree to the joint filing on behalf of each of them of a Statement on Schedule 13D dated October 26, 2006 (including amendments thereto) with respect to the Units of Fortissimo Acquisition Corp. This Joint Filing Agreement shall be filed as an Exhibit to such Statement.

Dated: October 26, 2006

HUMMINGBIRD MANAGEMENT, LLC  
(f/k/a Morningside Value Investors, LLC)

By: /s/ Paul D. Sonkin

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Name: Paul D. Sonkin  
Title: Managing Member

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HUMMINGBIRD VALUE FUND, L.P.

By: Hummingbird Capital, LLC

By: /s/ Paul D. Sonkin

-----  
Name: Paul D. Sonkin  
Title: Managing Member

HUMMINGBIRD MICROCAP VALUE  
FUND, L.P.

By: Hummingbird Capital, LLC

By: /s/ Paul D. Sonkin

-----  
Name: Paul D. Sonkin  
Title: Managing Member

HUMMINGBIRD CAPITAL, LLC  
(f/k/a Morningside Capital, LLC)

By: /s/ Paul D. Sonkin

-----  
Name: Paul D. Sonkin  
Title: Managing Member

By: /s/ Paul D. Sonkin

-----  
Name: Paul D. Sonkin