

Edgar Filing: HANDLEMAN CO /MI/ - Form SC 13G

HANDLEMAN CO /MI/  
Form SC 13G  
May 12, 2006  
SCHEDULE 13G

Under the Securities and Exchange Act of 1934

(Amendment No.)

Handleman Co.  
(Name of Issuer)

Common stock  
(Title of Class of Securities)

410252100  
(CUSIP Number)

05/03/2006  
(Date of Event)

1 NAME OF REPORTING PERSON

S.S or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Van Den Berg Management  
TAX # 953017097

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

A  
B x

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

USA

5 SOLE VOTING POWER

1,080

6 SHARED VOTING POWER

1,163,964

7 SOLE DISPOSITIVE POWER

1,080

8 SHARED DISPOSITIVE POWER

1,163,964

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,165,044

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

N/A

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

5.78%

12 TYPE OF REPORTING PERSON\*

IA

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Item 1.

(a) Name of Issuer

Handleman Co.

(b) Address of Issuer's Principal Executive Offices

500 Kirts Blvd.  
P.O. Boc 7045  
Troy, MI 48084-4142

Item 2.

(a) Name of Person Filing

VAN DEN BERG MANAGEMENT

(b) Address of Principal Business Office or, if none, Residence

805 Las Cimas Parkway  
Suite 430  
Austin, Texas 78746

(c) Citizenship

USA

(d) Title of Class of Securities

Common stock

(e) CUSIP Number

410252100

Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b), check whether the person filing is a:

(a) Broker or Dealer registered under Section 15 of the Act

(b) Bank as defined in section 3(a)(6) of the Act

(c) Insurance Company as defined in section 3(a)(19) of the act

(d) Investment Company registered under section 8 of the Investment Company Act

(e)  Investment Adviser registered under section 203 of the Investment Advisers Act of 1940

(f) Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see 240.13d-1(b)(1)(ii)(F)

(g) Parent Holding Company, in accordance with 240.13d-1(b)(ii)(G)  
(Note: See Item 7)

(h) Group, in accordance with 240.13d-1(b)(1)(ii)(H)

Item 4. Ownership

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(a) Amount Beneficially Owned  
1,165,044

(b) Percent of Class  
5.78%

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

(i) sole power to vote or to direct the vote  
1,080

(ii) shared power to vote or to direct the vote  
1,163,964

(iii) sole power to dispose or to direct the disposition of  
1,080

(iv) shared power to dispose or to direct the disposition of  
1,163,964

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

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

Item 7. Identification and Classification of the Subsidiary Which  
Acquired the Security Being Reported on By the Parent Holding Company

Item 8. Identification and Classification of Members of the Group

Item 9. Notice of Dissolution of Group

Item 10. Certification

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.

Date

05/12/2006

Signature

Jim Brilliant / Vice President

Name/Title