

IMPERIAL SUGAR CO /NEW/  
Form SC 13D  
October 17, 2008

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

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SCHEDULE 13D  
Under the Securities Exchange Act of 1934

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IMPERIAL SUGAR COMPANY  
(Name of Issuer)

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Common Stock  
(Title of Class of Securities)

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453096208  
(CUSIP Number)

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Name: Darrell King  
Address: Barclays PLC  
1 Churchill Place  
London  
E14 5HP, United Kingdom

Phone: + 44 (0) 20 7116 2654

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

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September 22, 2008  
(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 Section 240.13d-7 for other parties to whom copies are to be sent.

\* 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.

The information required on the remainder of this cover page shall not be deemed to be 'filed' for the purpose of Section 18 of the Securities Exchange Act of 1934 ('Act') or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

(Continued on following pages)

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CUSIP NO. 453096208

13D

1. NAME OF REPORTING PERSON:

Barclays PLC

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

(a)

(b)

3. SEC USE ONLY

4. SOURCE OF FUNDS (See Instructions):

WC

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

6. CITIZENSHIP OR PLACE OF ORGANIZATION:

England

NUMBER OF SHARES BENEFICIALLY OWNED BY  
REPORTING PERSON WITH

7. SOLE VOTING POWER:

3,338,051

8. SHARED VOTING POWER:

N/A

9. SOLE DISPOSITIVE POWER:

3,338,051

10. SHARED DISPOSITIVE POWER:

N/A

11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON:

3,338,051

12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES

CERTAIN SHARES (See Instructions)

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

28.043%

14. TYPE OF REPORTING PERSON (See Instructions):

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HC

CUSIP NO. 453096208

13D

1. NAME OF REPORTING PERSON:

Barclays Capital Inc.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

(a)

(b)

3. SEC USE ONLY

4. SOURCE OF FUNDS (See Instructions):

WC

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

6. CITIZENSHIP OR PLACE OF ORGANIZATION:

Connecticut

NUMBER OF SHARES BENEFICIALLY OWNED BY  
REPORTING PERSON WITH

7. SOLE VOTING POWER:

3,335,851

8. SHARED VOTING POWER:

N/A

9. SOLE DISPOSITIVE POWER:

3,335,851

10. SHARED DISPOSITIVE POWER:

N/A

11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON:

3,335,851

12. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES   
CERTAIN SHARES (See Instructions)

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

28.025%

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### 14. TYPE OF REPORTING PERSON (See Instructions):

BD

#### Item 1. Security and Issuer

This statement on Schedule 13D ( "Statement" ) relates to the common stock, no par value per share (the "Common Stock"), of Imperial Sugar Company, a Texas corporation ("Imperial"). The address of the principal executive offices of Imperial is One Imperial Square, 8016 Highway 90-A, P.O. Box 9, Sugar Land, Texas 77487-0009.

#### Item 2. Identity and Background

This Statement is being filed by Barclays PLC ("Barclays PLC") and Barclays Capital Inc. ("BCI") (together "Barclays"). The address and principal place of business of Barclays PLC is 1 Churchill Place, London, E14 5HP, England. The address and principal place of business of Barclays Capital Inc. is 200 Park Avenue, New York, New York 10166.

Barclays PLC is an international financial services provider organized in England. BCI, a subsidiary of Barclays PLC, is a broker-dealer registered under section 15 of the Securities Exchange Act of 1934 and is incorporated under the laws of the state of Connecticut. Additional information concerning Barclays PLC is set forth in its Annual Report on Form 20-F for the fiscal year ended December 31, 2007.

The names, residence or business address, citizenships and present principal occupations or employment of the senior executive officers and directors of Barclays are set forth in Appendix A.

During the last five years neither Barclays, nor to the best knowledge of Barclays, any of the persons listed in Appendix A hereto has (i) been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors) or (ii) been a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of such proceeding was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws, or finding any violation with respect to such laws.

#### Item 3. Source and Amount of Funds or Other Consideration

The funds for this transaction came from the working capital of BCI.

#### Item 4. Purpose of Transaction

The Common Stock was acquired as part of Barclays' acquisition of Lehman Brothers Holdings Inc.'s ("Lehman Brothers") North American investment banking and capital markets operations. According to the Schedule 13D filed by Lehman Brothers on January 28, 2002, Lehman Brothers received all but a small portion of the securities as a result of Imperial's plan of reorganization after Imperial filed for protection from its creditors under Chapter 11 of the United States Bankruptcy Code in January 2001. The securities were held by Lehman Brothers Inc. ("LBI"), a wholly-owned subsidiary of Lehman Brothers.

John Sweeney, a member of the board of directors of Imperial, is

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an employee of BCI. When he was elected, Mr. Sweeney was a managing director at LBI and he became an employee of BCI as a result of Barclays' acquisition of Lehman Brothers North American investment banking and capital markets operations. Barclays has no present intention of effecting any changes in the Imperial board of directors.

Barclays PLC and BCI review their holdings in Imperial on an ongoing basis. Depending on such review, they may make additional purchases or sales of Imperial's securities in the future. Additional transactions, if any, in Imperial's securities will depend on various factors, including, without limitation, the price of the Common Stock, stock market conditions and the business prospects of Imperial. In addition, Barclays may engage, from time to time, in discussions with Imperial and other stockholders of Imperial concerning Imperial and its business.

Except as otherwise described herein, neither Barclays nor the persons listed on Appendix A have any current plans or proposals which relate to or would result in any of the transactions or changes contemplated in Items 4(a) through 4(j) of Schedule 13D.

### Item 5. Interest in Securities of the Issuer

- (a) See Items 11 and 13 of the cover page for Barclays PLC and BCI.

BCI is the actual owner of 3,335,851 shares of Common Stock comprising 28.05% of the Common Stock. Barclays Bank PLC, a subsidiary of Barclays PLC, is the actual owner of 2,200 shares of Common Stock comprising 0.018% of the Common Stock.

None of the individuals listed in Appendix A own any shares of the Common Stock.

- (b) See Items 7 and 9 of the cover page for Barclays PLC and BCI.

- (c) Not Applicable.

- (d) Neither Barclays nor, to the best knowledge of Barclays, any of the persons listed in Appendix A hereto knows of any other person who has the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, any shares of Common Stock beneficially owned by Barclays, other than customers of Barclays over whose shares Barclays may have investment discretion.

- (e) Not Applicable.

### Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer

Following its acquisition of the shares, Barclays entered into discussions with Imperial, following which Imperial amended its Rights Agreement as reflected in the Form 8-K filed by Imperial on October 14, 2008. Except as otherwise described herein, neither Barclays nor, to the best knowledge of Barclays, any of the persons listed in Appendix A hereto have any contracts, arrangements, understandings or relationships with respect to any securities of the issuer.

### Item 7. Material to be Filed as Exhibits

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Exhibit	Description
A.	Joint Filing Agreement

SIGNATURES

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.

Dated: October 17, 2008

BARCLAYS PLC

By: \_\_\_\_\_

Name: Darrell King  
Title: Head of Compliance Operations

BARCLAYS CAPITAL INC

By: \_\_\_\_\_

Name: Darrell King  
Title: Head of Compliance Operations

EXHIBIT INDEX

Exhibit	Description
A.	Joint Filing Agreement

Exhibit A

JOINT FILING AGREEMENT

The undersigned hereby agree that the Statement on Schedule 13D filed herewith (and any amendments thereto), is being filed jointly with the Securities and Exchange Commission pursuant to Rule 13d-1(k)(1) under the Securities Exchange Act of 1934, as amended, on behalf of each such person.

Dated: October 17, 2008

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BARCLAYS PLC

By: \_\_\_\_\_  
Name: Darrell King  
Title: Head of Compliance Operations

BARCLAYS CAPITAL INC

By: \_\_\_\_\_  
Name: Darrell King  
Title: Head of Compliance Operations

Appendix A

BARCLAYS PLC BOARD OF DIRECTORS

NAME/TITLE/CITIZENSHIP/BUSINESS ADDRESS

MARCUS AGIUS  
Chairman of the Board  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

JOHN VARLEY  
Group Chief Executive  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

ROBERT E. DIAMOND, JR.  
President and CEO, Investment Banking and  
Investment Management  
American and British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

CHRIS LUCAS  
Group Finance Director  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

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FRITS SEEGER  
Global Retail and Commercial Banking  
Dutch Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

DAVID BOOTH  
Retired Member of the Management  
Committee, Morgan Stanley  
American Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

SIR RICHARD BROADBENT  
Chairman, Arriva PLC  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

RICHARD LEIGH CLIFFORD  
Retired Chief Executive, Rio Tinto Group  
Australian Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

FULVIO CONTI  
Chief Executive, Enel SpA  
Italian Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

PROFESSOR DAME SANDRA DAWSON  
Professor, University of Cambridge  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

SIR ANDREW LIKIERMAN

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Professor, London Business School  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

SIR MICHAEL RAKE  
Chairman, BT Group PLC  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

SIR NIGEL RUDD  
Non-executive Chairman, Pendragon PLC &  
BAA Limited  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

STEPHEN RUSSELL  
Retired Chief Executive, Boots Group PLC  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

SIR JOHN SUNDERLAND  
Chairman, Cadbury Schweppes, PLC  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

PATIENCE WHEACROFT  
Financial Journalist  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

EXECUTIVE OFFICERS

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NAME/TITLE/CITIZENSHIP/ BUSINESS ADDRESS

MARCUS AGIUS  
Chairman of the Board  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

JOHN VARLEY  
Group Chief Executive  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

ROBERT E. DIAMOND, JR.  
President  
American and British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

CHRIS LUCAS  
Group Finance Director  
British Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

FRITS SEEGER  
Global Retail and Commercial Banking  
Dutch Citizen

Barclays PLC  
1 Churchill Place  
London, E14 5HP, England

LAWRENCE DICKINSON  
Company Secretary  
British Citizen

1 Churchill Place  
London, E14 5HP, England

MARK HARDING  
General Counsel  
British Citizen

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1 Churchill Place  
London, E14 5HP, England

ROBERT LE BLANC  
Risk Director  
British and Canadian Citizen

1 Churchill Place  
London, E14 5HP England

BARCLAYS CAPITAL INC.

BOARD OF DIRECTORS

NAME/TITLE/CITIZENSHIP/BUSINESS ADDRESS

GERARD S. LAROCCA  
Chairman and Chief Executive, Americas  
American Citizen

200 Park Avenue,  
New York, NY 10166

ERIN MANSFIELD  
President  
American Citizen

200 Park Avenue,  
New York, NY 10166

MICHAEL MONTGOMERY  
CAO - EquiFirst Corp / HomeEq Servicing  
American Citizen

4837 Watt Avenue,  
North Highlands, CA 95660

JAMES WALKER  
Chief Financial Officer  
British Citizen

200 Park Avenue,  
New York, NY 10166

EXECUTIVE OFFICERS

NAME/TITLE/CITIZENSHIP/BUSINESS ADDRESS

GERARD S. LAROCCA  
Chairman and Chief Executive, Americas

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American Citizen

200 Park Avenue  
New York, NY 10166

ERIN MANSFIELD  
President  
American Citizen

200 Park Avenue  
New York, NY 10166

JAMES WALKER  
Chief Financial Officer  
British Citizen

200 Park Avenue  
New York, NY 10166

THERESA SCOTT  
Treasurer and Vice President  
American Citizen

200 Park Avenue  
New York, NY 10166

T.J. GAVENDA  
Controller and Vice President  
American Citizen

200 Cedar Knolls Road  
Whippany, NJ 07981

ALAN B. KAPLAN  
Secretary  
American Citizen

200 Park Avenue  
New York, NY 10166

TERESA FOXX  
Assistant Secretary  
American Citizen

1111 Brickell Avenue  
Miami FL 33131

BRET GANIS

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Assistant Secretary  
American Citizen

200 Park Avenue  
New York, NY 10166

CHERYL A. GRASSMANN  
Assistant Secretary  
American Citizen

200 Park Avenue,  
New York, NY 10166

JESSICA WEINER  
Assistant Secretary  
American Citizen

200 Park Avenue  
New York, NY 10166

SUSAN GRBIC  
Vice President  
American Citizen

200 Park Avenue  
New York, NY 10166

GEORGE MATTHEWS  
Vice President  
American Citizen

200 Cedar Knolls Road  
Whippany, NJ 07981