

IMPERIAL SUGAR CO /NEW/  
Form SC 13D  
April 03, 2009

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: Eleanor Crossley  
Address: Barclays PLC  
1 Churchill Place  
London  
E14 5HP, United Kingdom

Phone: + 44 (0) 20 7116 2720

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

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March 25, 2009  
(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).

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(Continued on following pages)

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:

2,200

8. SHARED VOTING POWER:

N / A

9. SOLE DISPOSITIVE POWER:

2,200

10. SHARED DISPOSITIVE POWER:

N / A

11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON:

2,200

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):

0.018%

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:

0

8. SHARED VOTING POWER:

0

9. SOLE DISPOSITIVE POWER:

0

10. SHARED DISPOSITIVE POWER:

0

11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON:

0

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):  
0.00%

14. TYPE OF REPORTING PERSON (See Instructions):

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BD

This Amendment No. 1 amends certain information in the Statement on Schedule 13D filed by Barclays PLC ('Barclays PLC') and Barclays Capital Inc. ('BCI') on October 17 2008 relating to the shares of common stock, no par value per share (the "Common Stock"), of Imperial Sugar Company.

Item 5. Interest in Securities of the Issuer

Item 5 is amended to state:

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

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. BCI is no longer the beneficial owner of any shares of the Common Stock.

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

c) Over the last 60 days, BCI made the following open market sales of the Common Stock :

Date	Quantity Sold	Price
3/24/09	35,851	\$8.2510
3/24/09	12,500	\$8.0311
3/24/09	47,500	\$7.8120
3/24/09	40,000	\$7.8000
3/24/09	25,000	\$7.8240
3/24/09	3,255	\$7.8855
3/25/09	3,171,745	\$5.9500

d) Not Applicable

e) Barclays PLC and BCI ceased to be the beneficial owners of more than five per cent of the Common Stock on March 25, 2009

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: April 3, 2009

BARCLAYS PLC

By:

Name: Eleanor Crossley

Title: Head of Compliance Operations

BARCLAYS CAPITAL INC

By:

Name: Eleanor Crossley

Title: Head of Compliance Operations