

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

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

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

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.

(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

(CUSIP Number)

Paul D. Sonkin
Hummingbird Management, LLC
460 Park Avenue, 12th Floor
New York, New York 10022
212 750-7117

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

October 12, 2006

(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.

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

Hummingbird Management, LLC
 IRS No. 13-4082842

 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

 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

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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)

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

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

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

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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EACH
REPORTING
PERSON WITH

8 SHARED VOTING POWER

-0-

9 SOLE DISPOSITIVE POWER

127,000

10 SHARED DISPOSITIVE POWER

-0-

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING
PERSON

127,000

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

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

2.6%

14 TYPE OF REPORTING PERSON

LP
=====

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The following constitutes the Schedule 13D filed by the undersigned (the "Schedule 13D").

ITEM 1 SECURITY AND ISSUER

Title of Class of Securities

Units, ("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

Name and Address of Issuer

Fortisssimo Acquisition Corp (the "Company" or the "Issuer")
14 Hamelacha Street
Park Afek, Rosh Ha'ayin LC
Israel 48091

ITEM 2 IDENTITY AND BACKGROUND

This statement is being filed by Hummingbird Management, LLC,

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a Delaware limited liability company("Hummingbird"), whose principal business and principal office address is 460 Park Avenue, 12th Floor, New York, New York 10022. Hummingbird acts as investment manager to The Hummingbird Value Fund, L.P. ("HVF") and to The Hummingbird Microcap Value Fund, L.P. (the "Microcap Fund"), and has the sole investment discretion and voting authority with respect to the investments owned of record by each of HVF and Microcap Fund. Accordingly, Hummingbird may be deemed for purposes of Rule 13d-3 of the Securities and Exchange Act of 1934, as amended ("Rule 13d-3"), to be the beneficial owner of the UNITS owned by HVF and Microcap Fund. The managing member of Hummingbird is Paul Sonkin. Mr. Sonkin is also the managing member of Hummingbird Capital, LLC, a Delaware limited liability company ("HC"), and together with Hummingbird, HVF, Microcap Fund, and Mr. Sonkin, the "Reporting Persons"), the general partner of each of HVF and Microcap Fund.

Both HVF and Microcap Fund are Delaware limited partnerships whose principal business and principal office address is 460 Park Avenue, 12th Floor, New York, New York, 10022 and whose principal business is investing in securities in order to achieve its investment objectives.

Mr. Sonkin is a citizen of the United States and HC is a Delaware limited liability company. The principal business of Mr. Sonkin is acting a managing member of each of Hummingbird and HC. The principal business of HC is acting as general partner of each of HVF, and Microcap Fund. The principal office address of each of Mr. Sonkin and HC is 460 Park Avenue, 12th Floor, New York, New York 10022.

During the past five years none of Hummingbird, HVF, Microcap Fund, Mr. Sonkin or HC has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors) or has been a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of which any of the foregoing 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.

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ITEM 3 SOURCE AND AMOUNT OF FUNDS OR OTHER CONSIDERATION

As of October 26, 2006, Hummingbird has caused HVF and Microcap Fund to invest approximately \$1,998,015, and \$762,015, respectively, in the Units of the Issuer using their working capital.

ITEM 4 PURPOSE OF TRANSACTION

The Units were acquired for investment purposes. However, Hummingbird may hold discussions with various parties, including, but not limited to, the Issuer's management, its board of directors and other shareholders on a variety of possible subjects regarding ways to increase shareholder value. Some of the suggestions Hummingbird might make could affect control of the Issuer and/or may relate to the following: the merger, acquisition or liquidation of the Issuer to third parties, the sale or transfer of assets of the Issuer to third parties, operational matters, a change in the board of directors or the management of the Issuer, a change in the present capitalization or dividend policy of the Issuer or a change in the Issuer's charter or by-laws. Hummingbird intends to pay close attention to developments at and pertaining to the Issuer, and, subject to market conditions and other factors deemed relevant by Hummingbird, Hummingbird

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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
----	----	-----	-----
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 Mircocap 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

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

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