

CNO FINANCIAL GROUP, INC.

Filed by
STEEL PARTNERS II LP

FORM SC 13D (Statement of Beneficial Ownership)

Filed 09/19/07

Address	11825 N PENNSYLVANIA ST CARMEL, IN 46032
Telephone	3178176100
CIK	0001224608
Symbol	CNO
SIC Code	6321 - Accident and Health Insurance
Industry	Insurance (Life)
Sector	Financial
Fiscal Year	12/31

CONSECO INC

FORM SC 13D (Statement of Beneficial Ownership)

Filed 9/19/2007

Address	11825 N PENNSYLVANIA ST CARMEL, Indiana 46032
Telephone	317-817-6100
CIK	0001224608
Industry	Insurance (Life)
Sector	Financial
Fiscal Year	12/31

Powered By **EDGAR**Online

<http://www.edgar-online.com/>

© Copyright 2006. All Rights Reserved.

Distribution and use of this document restricted under EDGAR Online's Terms of Use.

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)

(Amendment No.)(1)

Conseco, Inc.

(Name of Issuer)

Common Stock, par value \$0.01

(Title of Class of Securities)

208464883

(CUSIP Number)

STEVEN WOLOSKY, ESQ.
OLSHAN GRUNDMAN FROME ROSENZWEIG & WOLOSKY LLP
Park Avenue Tower
65 East 55th Street
New York, New York 10022
(212) 451-2300

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

September 10, 2007

(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 for other parties to whom copies are to be sent.

(Continued on following pages)

(Page 1 of 15 Pages)

(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.

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).

1	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)	
	STEEL PARTNERS II, L.P.	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*	(a) / / (b) / /
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 SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER 11,143,501 (1)
	8	SHARED VOTING POWER - 0 -
	9	SOLE DISPOSITIVE POWER 11,143,501 (1)
	10	SHARED DISPOSITIVE POWER - 0 -
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	11,143,501 (1)	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES*	/ /
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)	
	5.9%	
14	TYPE OF REPORTING PERSON*	
	PN	

(1) Includes 40,000 Shares underlying short put options.

CUSIP No. 208464883

13D

Page 3 of 15 Pages

=====

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

STEEL PARTNERS, L.L.C.

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

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 SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER	
			11,143,501 (1)

	8	SHARED VOTING POWER	
			- 0 -

	9	SOLE DISPOSITIVE POWER	
			11,143,501 (1)

	10	SHARED DISPOSITIVE POWER	
			- 0 -

11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
		11,143,501 (1)

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

13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)	
		5.9%

14	TYPE OF REPORTING PERSON*	
----	---------------------------	--

OO

=====

*SEE INSTRUCTIONS BEFORE FILLING OUT!

(1) Includes 40,000 Shares underlying short put options.

CUSIP No. 208464883

13D

Page 4 of 15 Pages

=====

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

WARREN G. LICHTENSTEIN

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

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

USA

NUMBER OF 7 SOLE VOTING POWER
SHARES
BENEFICIALLY 11,143,501 (1)
OWNED BY

EACH 8 SHARED VOTING POWER
REPORTING - 0 -
PERSON WITH

9 SOLE DISPOSITIVE POWER

11,143,501 (1)

10 SHARED DISPOSITIVE POWER

- 0 -

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING
PERSON

11,143,501 (1)

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

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

5.9%

14 TYPE OF REPORTING PERSON*

=====

*SEE INSTRUCTIONS BEFORE FILLING OUT!

(1) Includes 40,000 Shares underlying short put options.

CUSIP No. 208464883

13D

Page 5 of 15 Pages

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

Item 1. SECURITY AND ISSUER.

This statement relates to shares of the Common Stock, par value \$0.01 per share (the "Shares"), of Conseco, Inc. (the "Issuer"). The address of the principal executive offices of the Issuer is 11825 N. Pennsylvania Street, Carmel, Indiana 46032.

Item 2. IDENTITY AND BACKGROUND.

(a) This statement is filed by Steel Partners II, L.P., a Delaware limited partnership ("Steel Partners II"), Steel Partners, L.L.C., a Delaware limited liability company ("Partners LLC") and Warren G. Lichtenstein. Each of the foregoing is referred to as a "Reporting Person" and collectively as the "Reporting Persons."

Partners LLC is the general partner of Steel Partners II. The sole executive officer and managing member of Partners LLC is Warren G. Lichtenstein, who is Chairman of the Board, Chief Executive Officer and Secretary. By virtue of his positions with Partners LLC and Steel Partners II, Mr. Lichtenstein has the power to vote and dispose of the Issuer's Shares owned by Steel Partners II. Accordingly, the Reporting Persons are hereby filing a joint Schedule 13D.

(b) The principal business address of each Reporting Person is 590 Madison Avenue, 32nd Floor, New York, New York 10022.

(c) The principal business of Steel Partners II is investing in securities. The principal business of Partners LLC is acting as the general partner of Steel Partners II. The principal occupation of Mr. Lichtenstein is investing in securities.

(d) No Reporting Person has, during the last five years, been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors).

(e) No Reporting Person has, during the last five years, been 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.

(f) Mr. Lichtenstein is a citizen of the United States of America.

Item 3. SOURCE AND AMOUNT OF FUNDS OR OTHER CONSIDERATION.

The aggregate purchase price of the 11,103,501 Shares (excluding 40,000 Shares underlying short put options) owned by Steel Partners II is

approximately \$193,467,190, including brokerage commissions. The Shares owned by Steel Partners II were acquired with partnership funds.

CUSIP No. 208464883

13D

Page 6 of 15 Pages

Item 4. PURPOSE OF TRANSACTION.

The Reporting Persons purchased the Shares based on the Reporting Persons' belief that the Shares, when purchased, were undervalued and represented an attractive investment opportunity. Depending upon overall market conditions, other investment opportunities available to the Reporting Persons, and the availability of Shares at prices that would make the purchase of additional Shares desirable, the Reporting Persons may endeavor to increase their position in the Issuer through, among other things, the purchase of Shares on the open market or in private transactions or otherwise, on such terms and at such times as the Reporting Persons may deem advisable.

No Reporting Person has any 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. Steel Partners II intends to review its investment in the Issuer on a continuing basis and engage in discussions with management and the Board of Directors of the Issuer concerning the business, operations and future plans of the Issuer. Depending on various factors including, without limitation, the Issuer's financial position and investment strategy, the price levels of the Shares, conditions in the securities markets and general economic and industry conditions, Steel Partners II may in the future take such actions with respect to its investment in the Issuer as it deems appropriate including, without limitation, seeking Board representation, making proposals to the Issuer concerning changes to the capitalization, ownership structure or operations of the Issuer, purchasing additional Shares, selling some or all of its Shares, engaging in short selling of or any hedging or similar transaction with respect to the Shares or changing its intention with respect to any and all matters referred to in Item 4.

Item 5. INTEREST IN SECURITIES OF THE ISSUER.

(a) The aggregate percentage of Shares reported owned by each person named herein is based upon 188,699,343 Shares outstanding, which is the total number of Shares outstanding as reported in the Issuer's quarterly report on Form 10-Q for the quarter ended June 30, 2007 filed with the Securities and Exchange Commission on August 9, 2007.

As of the close of business on September 18, 2007, Steel Partners II beneficially owned 11,143,501 Shares (including 40,000 Shares underlying short put options), constituting approximately 5.9% of the Shares outstanding. As the general partner of Steel Partners II, Partners LLC may be deemed to beneficially own the 11,143,501 Shares (including 40,000 Shares underlying short put options) owned by Steel Partners II, constituting approximately 5.9% of the Shares outstanding. As the sole executive officer and managing member of Partners LLC, which in turn is the general partner of Steel Partners II, Mr. Lichtenstein may be deemed to beneficially own the 11,143,501 Shares (including 40,000 Shares underlying short put options) owned by Steel Partners II, constituting approximately 5.9% of the Shares outstanding. Mr. Lichtenstein has sole voting and dispositive power with respect to the 11,143,501 Shares (including short put options) owned by Steel Partners II by virtue of his authority to vote and dispose of such Shares.

(b) By virtue of his positions with Partners LLC and Steel Partners II, Mr. Lichtenstein has the sole power to vote and dispose of the Shares reported in this Schedule 13D.

(c) Schedule A annexed hereto lists all transactions in the securities of the Issuer during the past sixty days by the Reporting Persons. All of such transactions were effected in the open market.

(d) No person other than the Reporting Persons is known to have the right to receive, or the power to direct the receipt of dividends from, or proceeds from the sale of, the Shares.

(e) Not applicable.

Item 6. CONTRACTS, ARRANGEMENTS, UNDERSTANDINGS OR RELATIONSHIPS WITH RESPECT TO SECURITIES OF THE ISSUER.

Other than as described herein, there are no contracts, arrangements, understandings or relationships among the Reporting Persons, or between the Reporting Persons and any other person, with respect to the securities of the Issuer.

Item 7. MATERIAL TO BE FILED AS EXHIBITS.

1. Joint Filing Agreement by and among Steel Partners II, L.P., Steel Partners, L.L.C. and Warren G. Lichtenstein, dated September 19, 2007.
2. Powers of Attorney.

SIGNATURES

After reasonable inquiry and to the best of his knowledge and belief, each of the undersigned certifies that the information set forth in this statement is true, complete and correct.

Dated: September 19, 2007

STEEL PARTNERS II, L.P.

By: Steel Partners, L.L.C.
General Partner

By: /s/ Lauren Isenman

Lauren Isenman
as Attorney-In-Fact for Warren G. Lichtenstein,
Managing Member

STEEL PARTNERS, L.L.C.

By: /s/ Lauren Isenman

Lauren Isenman
as Attorney-In-Fact for Warren G. Lichtenstein,
Managing Member

LAUREN ISENMAN
As Attorney-In-Fact for Warren G.
Lichtenstein

SCHEDULE A

Transactions in the Securities of the Issuer During the Past 60 Days

Class of Security	Securities Purchased / (Sold)	Price Per Share(\$)	Date of Purchase / Sale
STEEL PARTNERS II, L.P.			
Common Stock	546,371	19.9170	07/11/07
Common Stock	300,000	19.9914	07/12/07
Common Stock	250,000	20.1269	07/13/07
Common Stock	91,586	20.0996	07/17/07
Common Stock	200,000	19.8777	07/18/07
Common Stock	34,200	19.9342	07/19/07
Common Stock	100,000	19.9976	07/20/07
Common Stock	23,362	19.9396	07/23/07
Common Stock	25,000	20.0000	07/24/07
Common Stock	100,000	18.6139	07/27/07
Common Stock	20,000	18.3433	07/30/07
Common Stock	30,205	18.3896	07/31/07
Common Stock	11,674	17.7496	08/01/07
Common Stock	140,000	18.2384	08/02/07
Common Stock	1,000,000	14.7251	08/10/07
Common Stock	300,000	14.5692	08/10/07
Common Stock	100,000	14.9289	08/13/07
Common Stock	100,000	14.6095	08/14/07
Common Stock	100,000	14.7315	08/14/07
Short Put Option (\$15 Strike Price)	(400)	--	08/14/07
Common Stock	107,884	13.8216	08/16/07
Common Stock	50,000	14.2650	08/23/07
Common Stock	107,600	14.1984	08/24/07
Common Stock	200,000	14.2293	08/27/07
Common Stock	172,710	13.5366	09/10/07
Common Stock	367,458	13.5100	09/11/07
Common Stock	200,000	13.5357	09/12/07
Common Stock	278,400	13.5292	09/12/07
Common Stock	200,000	13.6826	09/13/07
Common Stock	55,800	13.7537	09/13/07
Common Stock	250,000	13.6600	09/14/07
Common Stock	210,600	13.8399	09/14/07

Common Stock	50,000	13.8000	09/14/07
Common Stock	73,019	13.7804	09/17/07
Common Stock	4,300	13.7993	09/18/07

STEEL PARTNERS, L.L.C.

None

WARREN G. LICHTENSTEIN

None

CUSIP No. 208464883

13D

Page 11 of 15 Pages

EXHIBIT INDEX

Exhibit		Page
-----		----
1.	Joint Filing Agreement by and among Steel Partners II, L.P., Steel Partners, L.L.C. and Warren G. Lichtenstein, dated September 19, 2007.	12
2.	Powers of Attorney.	13 to 15

CUSIP No. 208464883

13D

Page 12 of 15 Pages

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 September 19, 2007 (including amendments thereto) with respect to the Common Stock of Conseco, Inc. This Joint Filing Agreement shall be filed as an Exhibit to such Statement.

Dated: September 19, 2007

STEEL PARTNERS II, L.P.

By: Steel Partners, L.L.C.
General Partner

By: /s/ Lauren Isenman

Lauren Isenman
as Attorney-In-Fact for Warren G. Lichtenstein,
Managing Member

STEEL PARTNERS, L.L.C.

By: /s/ Lauren Isenman

Lauren Isenman
as Attorney-In-Fact for Warren G. Lichtenstein,

/s/ Lauren Isenman

LAUREN ISENMAN
As Attorney-In-Fact for Warren G.
Lichtenstein

CUSIP No. 208464883

13D

Page 13 of 15 Pages

POWER OF ATTORNEY

Know all by these presents, that each of the undersigned hereby constitutes and appoints LAUREN ISENMAN signing singly, the undersigned's true and lawful attorney-in-fact to:

1. Execute for and on behalf of the undersigned all documents relating to the business of Steel Partners II, L.P. including, but not limited to, all filings with the Securities and Exchange Commission, any stock exchange and any other regulatory, administrative or similar authority, and all memoranda, correspondence, communications or the like, except that such attorney-in-fact shall have no power to execute any document that has the effect of creating a financial commitment or financial obligation of Steel Partners II, L.P. or its affiliates.

2. Do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any such document, complete and execute any amendment or amendments thereto, and timely file such document with the appropriate authority.

3. Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming any of the undersigned's responsibilities to comply with any rules or regulations including federal securities laws.

This Power of Attorney shall remain in full force and effect until December 31, 2007 unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 27th day of December, 2006.

STEEL PARTNERS II, L.P.

STEEL PARTNERS, L.L.C.

By: /s/ Warren G. Lichtenstein

By: Steel Partners, L.L.C.
General Partner

Warren G. Lichtenstein
Managing Member

By: /s/ Warren G. Lichtenstein

Warren G. Lichtenstein
Managing Member

/s/ Warren G. Lichtenstein

Warren G. Lichtenstein

CUSIP No. 208464883

13D

Page 14 of 15 Pages

POWER OF ATTORNEY

Know all by these presents, that each of the undersigned hereby constitutes and appoints JACK L. HOWARD signing singly, the undersigned's true and lawful attorney-in-fact to:

1. Execute for and on behalf of the undersigned all documents relating to the business of Steel Partners II, L.P. including, but not limited to, all filings with the Securities and Exchange Commission, any stock exchange and any other regulatory, administrative or similar authority, and all memoranda, correspondence, communications or the like, except that such attorney-in-fact shall have no power to execute any document that has the effect of creating a financial commitment or financial obligation of Steel Partners II, L.P. or its affiliates.

2. Do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any such document, complete and execute any amendment or amendments thereto, and timely file such document with the appropriate authority.

3. Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming any of the undersigned's responsibilities to comply with any rules or regulations including federal securities laws.

This Power of Attorney shall remain in full force and effect until December 31, 2007 unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 27th day of December, 2006.

STEEL PARTNERS II, L.P.

STEEL PARTNERS, L.L.C.

By: /s/ Warren G. Lichtenstein

By: Steel Partners, L.L.C.
General Partner

Warren G. Lichtenstein
Managing Member

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Managing Member

/s/ Warren G. Lichtenstein
Warren G. Lichtenstein

CUSIP No. 208464883

13D

Page 15 of 15 Pages

POWER OF ATTORNEY

Know all by these presents, that each of the undersigned hereby constitutes and appoints STEVEN WOLOSKY signing singly, the undersigned's true and lawful attorney-in-fact to:

1. Execute for and on behalf of the undersigned all documents relating to the business of Steel Partners II, L.P. including, but not limited to, all filings with the Securities and Exchange Commission, any stock exchange and any other regulatory, administrative or similar authority, and all memoranda, correspondence, communications or the like, except that such attorney-in-fact shall have no power to execute any document that has the effect of creating a financial commitment or financial obligation of Steel Partners II, L.P. or its affiliates.

2. Do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any such document, complete and execute any amendment or amendments thereto, and timely file such document with the appropriate authority.

3. Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming any of the undersigned's responsibilities to comply with any rules or regulations including federal securities laws.

This Power of Attorney shall remain in full force and effect until December 31, 2007 unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 27th day of December, 2006.

STEEL PARTNERS II, L.P.

By: Steel Partners, L.L.C.
General Partner

By: /s/ Warren G. Lichtenstein

Warren G. Lichtenstein
Managing Member

STEEL PARTNERS, L.L.C.

By: /s/ Warren G. Lichtenstein

Warren G. Lichtenstein
Managing Member

/s/ Warren G. Lichtenstein

Warren G. Lichtenstein