HANDLEMAN CO /MI/ Form SC 13G/A February 14, 2006

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

SCHEDULE 13G

(RULE 13D-102)

INFORMATION STATEMENT PURSUANT TO RULE 13D-1 UNDER THE SECURITIES EXCHANGE ACT OF 1934 (FINAL AMENDMENT)

Handleman Company		
(Name of Issuer)		
Common Stock		
(Title of Class of Securities)		
410252100		
(CUSIP Number)		
December 31, 2005		

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:		
x Rule 13d-1(b)		
"Rule 13d-1(c)		
"Rule 13d-1(d)		

CUSIP No. 410	0252100	Page 1 of 6 Pages
1) Names of	Reporting Persons	
IRS Identi	fication No. Of Above Persons	
ר	The PNC Financial Services Group, Inc.	
	25-1435979 Appropriate Box if a Member of a Group (See Instructions)	
a) "		
b) " 3) SEC USE	ONLY	
4) Citizenshi	p or Place of Organization	
I	Pennsylvania 5) Sole Voting Power*	
Number of	*See the response to Item 5.	
Shares	6) Shared Voting Power*	
Beneficially Owned By	*See the response to Item 5.	
Each Reporting	7) Sole Dispositive Power*	
Person With	*See the response to Item 5.	
	8) Shared Dispositive Power*	
9) Aggregate	*See the response to Item 5. Amount Beneficially Owned by Each Reporting Person*	
k	See the response to Item 5.	

11) Percent of Class Represented by Amount in Row (9)*

*See the response to Item 5.

12) Type of Reporting Person (See Instructions)

HC

CUSIP No. 410	0252100	Page 2 of 6 Pages
1) Names of	Reporting Persons	
IRS Identi	ification No. Of Above Persons	
I	PNC Bancorp, Inc.	
	51-0326854 Appropriate Box if a Member of a Group (See Instructions)	
a) "		
b) " 3) SEC USE	ONLY	
4) Citizenshi	ip or Place of Organization	
I	Delaware 5) Sole Voting Power* *See the response to Item 5.	
Number of Shares	6) Shared Voting Power*	
Beneficially Owned By Each	*See the response to Item 5.	
Reporting	7) Sole Dispositive Power*	
Person With	*See the response to Item 5.	
	8) Shared Dispositive Power*	
9) Aggregate	*See the response to Item 5. e Amount Beneficially Owned by Each Reporting Person*	
*	*See the response to Item 5	

11) Percent of Class Represented by Amount in Row (9)*

*See the response to Item 5.

12) Type of Reporting Person (See Instructions)

HC

CUSIP No. 41	0252100	Page 3 of 6 Pages
1) Names of	Reporting Persons	
IRS Ident	ification No. Of Above Persons	
]	PNC Bank, National Association	
	22-1146430 e Appropriate Box if a Member of a Group (See Instructions)	
a) "		
b) " 3) SEC USE	ONLY	
4) Citizensh	ip or Place of Organization	
1	United States 5) Sole Voting Power*	
	*See the response to Item 5.	
Number of Shares	6) Shared Voting Power*	
Beneficially Owned By	*See the response to Item 5.	
Each Reporting	7) Sole Dispositive Power*	
Person With	*See the response to Item 5.	
With	8) Shared Dispositive Power*	
9) Aggregate	*See the response to Item 5. e Amount Beneficially Owned by Each Reporting Person*	
	*See the response to Item 5. the Aggregate Amount in Row (9) Excludes Certain Shares See Instructions	

11) Percent of Class Represented by Amount in Row (9)*

*See the response to Item 5.

12) Type of Reporting Person (See Instructions)

BK

CUSIP No. 410	252100	Page 4 of 6 Pages
1) Names of	Reporting Persons	
IRS Identi	fication No. Of Above Persons	
E	BlackRock Advisors, Inc.	
	3-2784752 Appropriate Box if a Member of a Group (See Instructions)	
a) "		
b) " 3) SEC USE	ONLY	
4) Citizenship	p or Place of Organization	
	Delaware 5) Sole Voting Power* *See the response to Item 5.	
Number of Shares	6) Shared Voting Power*	
Beneficially Owned By Each	*See the response to Item 5.	
Reporting	7) Sole Dispositive Power*	
Person With	*See the response to Item 5.	
	8) Shared Dispositive Power*	
9) Aggregate	*See the response to Item 5. Amount Beneficially Owned by Each Reporting Person*	
*	See the response to Item 5	

11) Percent of Class Represented by Amount in Row (9)*

*See the response to Item 5.

12) Type of Reporting Person (See Instructions)

ΙA

CUSIP No. 410	0252100	Page 5 of 6 Pages
1) Names of	Reporting Persons	
IRS Identi	fication No. Of Above Persons	
I	BlackRock Capital Management, Inc.	
	51-0395386 Appropriate Box if a Member of a Group (See Instructions)	
a) "		
b) " 3) SEC USE	ONLY	
4) Citizenshi	p or Place of Organization	
I	Delaware 5) Sole Voting Power* *See the response to Item 5.	
Number of Shares	6) Shared Voting Power*	
Beneficially Owned By	*See the response to Item 5.	
Each Reporting	7) Sole Dispositive Power*	
Person With	*See the response to Item 5.	
	8) Shared Dispositive Power*	
9) Aggregate	*See the response to Item 5. Amount Beneficially Owned by Each Reporting Person*	
*	See the response to Item 5	

11) Percent of Class Represented by Amount in Row (9)*

*See the response to Item 5.

12) Type of Reporting Person (See Instructions)

ΙA

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ITEM 5 - OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS:

Each reporting person has ceased to beneficially own more than 5% of the stock of the issuer.

ITEM 10 - CERTIFICATION:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

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.

February 10, 2006	February 10, 2006	
Date	Date	
By: /s/ Joan L. Gulley	By: /s/ Maria C. Schaffer	
Signature - The PNC Financial Services Group, Inc.	Signature - PNC Bancorp, Inc.	
Joan L. Gulley, Vice President	Maria C. Schaffer, Executive Vice President	
Name & Title	Name & Title	
February 10, 2006	February 10, 2006	
Date	Date	
By: /s/ Joan L. Gulley	By: /s/ Robert S. Kapito	
Signature - PNC Bank, National Association	Signature - BlackRock Advisors, Inc.	
Joan L. Gulley, Executive Vice President	Robert S. Kapito, Vice Chairman	
Name & Title	Name & Title	
February 10, 2006		

Date			
By: /s/ Robert S. Kapito			
Signature - BlackRock Capital Management, Inc.			
Robert S. Kapito, Vice Chairman			
Name & Title	<u></u>		

AN AGREEMENT TO FILE A JOINT STATEMENT

WAS PREVIOUSLY FILED AS EXHIBIT A TO SCHEDULE 13G