



**Edgar Filing: HANDLEMAN CO /MI/ - Form SC 13G**

4	Citizenship or Place of Organization California	
	Number of Shares	5 Sole Voting Power - 1,350,000 shares
	Beneficially Owned	6 Shared Voting Power - 0 shares
	by Each Reporting	7 Sole Dispositive Power - 1,350,000 shares
	Person with:	8 Shared Dispositive Power - 0 shares
9	Aggregate Amount Beneficially Owned by Each Reporting Person 1,350,000 shares	
10	Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) <span style="float:right">[ ]</span>	
11	Percent of Class Represented by Amount in Row (9) 6.6%	
12	Type of Reporting Person (See Instructions) PN	

CUSIP No. 409900107	13G	Page 3 of 5 Pages
---------------------	-----	-------------------

- ITEM 1. (a) NAME OF ISSUER: The name of the issuer is Handleman Company, Inc. (the "Company").
- (b) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES: The principal executive offices of the Company are located at 500 Kirts Boulevard, Troy, Michigan 48084-5225.
- ITEM 2. (a) NAME OF PERSON FILING: The name of the filing person is Berg & Berg Enterprises, LLC ("BBE").
- (b) ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE: The business address for BBE is 10050 Bandley Drive, Cupertino, CA 94014.
- (c) CITIZENSHIP: BBE is organized under the laws of the state of California.
- (d) TITLE OF CLASS OF SECURITIES: The title of the class of securities is Common Stock.
- (e) CUSIP NUMBER: The CUSIP number of the Common Stock is 410252100.
- ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(B) OR 13D-2(B) OR (C), CHECK WHETHER THE PERSON FILING IS A:
- Not Applicable (this Schedule is being filed pursuant to Rule 13d-1(c))

ITEM 4. OWNERSHIP.



Edgar Filing: HANDLEMAN CO /MI/ - Form SC 13G

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.

Date: April 28, 2008

BERG & BERG ENTERPRISES, LLC

/s/ Carl E. Berg

-----  
Carl E. Berg, Manager