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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

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**SCHEDULE TO**

**Tender Offer Statement Under Section 14(d)(1) or 13(e)(1)  
of the Securities Exchange Act of 1934  
(Amendment No. 10)**

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**HARDINGE INC.**

*(Name of Subject Company)*

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**HELEN ACQUISITION CORP.**

*(Offeror)*

**INDÚSTRIAS ROMI S.A.**

*(Parent of Offeror)*

*(Names of Filing Persons)*

Common Stock, Par Value \$0.01 Per Share  
*(Title of Class of Securities)*

412324303

*(CUSIP Number of Class of Securities)*

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Luiz Cassiano Rando Rosolen  
Helen Acquisition Corp.  
Avenida Pérola Byington, 56  
Santa Bárbara d'Oeste — SP — Brazil  
CEP 13453-900  
+55-19-3455-9000

*(Name, Address and Telephone Number of Person Authorized to Receive Notices  
and Communications on Behalf of Filing Persons)*

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Copy to:

**Luiz Cassiano Rando Rosolen  
Indústrias Romi S.A.  
Avenida Pérola Byington, 56  
Santa Bárbara d'Oeste — SP — Brazil  
CEP 13453-900  
+55-19-3455-9000**

**Michael J. McGuinness, Esq.  
Shearman & Sterling LLP  
599 Lexington Avenue  
New York, New York 10022  
+1-212-848-4000**

**CALCULATION OF FILING FEE**

<b>Transaction Valuation*</b>	<b>Amount of Filing Fee**</b>
\$116,880,290	\$8,333.56

\* Estimated for purposes of calculating the amount of the filing fee only. The transaction valuation was calculated by multiplying (a) \$10.00, the per share tender offer price, by (b) 11,688,029 shares of Hardinge Inc. Common Stock, par value \$0.01 per share (consisting

of the sum of (i) the 11,610,789 issued and outstanding shares of Common Stock as of March 31, 2010 (according to the Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2010 filed by Hardinge Inc.), and (ii) the 77,240 shares of Common Stock subject to outstanding options and stock units as of March 31, 2010 (according to the Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2010 filed by Hardinge Inc.)).

\*\* Calculated by multiplying the transaction valuation by 0.00007130.

Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid:	\$6,666.85	Filing Party:	Indústrias Romi S.A.
Form or Registration No.:	Schedule TO	Date Filed:	March 30, 2010

Amount Previously Paid:	\$1,666.71	Filing Party:	Indústrias Romi S.A.
Form or Registration No.:	Schedule TO	Date Filed:	May 10, 2010

Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes to designate any transactions to which the statement relates:

third-party tender offer subject to Rule 14d-1.

issuer tender offer subject to Rule 13e-4.

going-private transaction subject to Rule 13e-3.

amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer:

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## TABLE OF CONTENTS

Items 1 through 9 and Item 11.

Item 12. Exhibits.

EX-99.A.28

This Amendment No. 10 (this “Amendment”) amends and supplements the Tender Offer Statement on Schedule TO originally filed on March 30, 2010, as amended and supplemented through the date hereof (as so amended, the “Schedule TO”), by Indústrias Romi S.A., a stock corporation organized under the laws of Brazil (“Parent”), and Helen Acquisition Corp., a New York corporation (“Purchaser”) and a wholly owned subsidiary of Parent. The Schedule TO relates to the offer by Purchaser to purchase all the issued and outstanding shares of common stock, par value \$0.01 per share (the “Common Stock”), of Hardinge Inc., a New York corporation (the “Company”), and the associated Series B Preferred Stock purchase rights (the “Rights,” and together with the Common Stock, the “Shares”) issued pursuant to the Rights Agreement, dated as of February 18, 2010, between the Company and Computershare Trust Company, N.A., as Rights Agent, for \$10.00 per Share, net to the seller in cash (subject to applicable withholding taxes), without interest, upon the terms and subject to the conditions set forth in the Amended and Restated Offer to Purchase dated May 10, 2010 (as may be amended and supplemented from time to time, the “Offer to Purchase”), and in the accompanying Amended and Restated Letter of Transmittal (as may be amended and supplemented from time to time, the “Letter of Transmittal,” and together with the Offer to Purchase, the “Offer”). Except as specifically provided herein, this Amendment does not modify any of the information previously reported on the Schedule TO.

**Items 1 through 9 and Item 11.**

Items 1 through 9 and Item 11 of the Schedule TO are hereby amended and supplemented as follows:

The Offer expired at 5:00 p.m., New York City time, on July 14, 2010. Certain conditions to the Offer were not satisfied at the expiration of the Offer and Purchaser did not waive these conditions or extend the Offer. No Shares were therefore purchased pursuant to the Offer, and all Shares previously tendered and not withdrawn will be returned promptly.

**Item 12. Exhibits.**

Item 12 of the Schedule TO is hereby amended and restated as follows:

- (a)(1) Offer to Purchase dated March 30, 2010.\*
- (a)(2) Form of Letter of Transmittal.\*
- (a)(3) Form of Notice of Guaranteed Delivery.\*
- (a)(4) Form of Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.\*
- (a)(5) Form of Letter to Clients for Use by Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.\*
- (a)(6) Form of Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9.\*
- (a)(7) Summary Advertisement as published in *The Wall Street Journal* on March 30, 2010.\*
- (a)(8) Press Release issued by Parent on March 30, 2010.\*
- (a)(9) Press Release issued by Parent on February 19, 2010.\*
- (a)(10) Press Release issued by Parent on February 8, 2010.\*
- (a)(11) Press Release issued by Parent on February 4, 2010.\*
- (a)(12) Investor Presentation Materials dated February 4, 2010.\*
- (a)(13) Press Release issued by Parent on April 13, 2010.\*
- (a)(14) Investor Presentation Materials dated April 2010.\*
- (a)(15) Press Release issued by Parent on April 22, 2010.\*
- (a)(16) Amended and Restated Offer to Purchase dated May 10, 2010.\*
- (a)(17) Form of Amended and Restated Letter of Transmittal.\*
- (a)(18) Form of Amended and Restated Notice of Guaranteed Delivery.\*
- (a)(19) Form of Amended and Restated Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.\*
- (a)(20) Form of Amended and Restated Letter to Clients for Use by Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.\*
- (a)(21) Press Release issued by Parent on May 10, 2010.\*
- (a)(22) Press Release issued by Parent on May 21, 2010.\*
- (a)(23) Press Release issued by Parent on May 27, 2010.\*
- (a)(24) Press Release issued by Parent on June 15, 2010.\*
- (a)(25) Press Release issued by Parent on June 17, 2010.\*
- (a)(26) Press Release issued by Parent on June 21, 2010.\*
- (a)(27) Press Release issued by Parent on July 13, 2010.\*
- (a)(28) Press Release issued by Parent on July 15, 2010.
- (b) None.
- (d) None.

(g) None.

(h) None.

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\* Previously filed.

After due 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: July 15, 2010

HELEN ACQUISITION CORP.

By: /s/ Livaldo Aguiar dos Santos  
Name: Livaldo Aguiar dos Santos  
Title: President

By: /s/ Luiz Cassiano Rando Rosolen  
Name: Luiz Cassiano Rando Rosolen  
Title: Vice President

INDÚSTRIAS ROMI S.A.

By: /s/ Livaldo Aguiar dos Santos  
Name: Livaldo Aguiar dos Santos  
Title: Chief Executive Officer and President

By: /s/ Luiz Cassiano Rando Rosolen  
Name: Luiz Cassiano Rando Rosolen  
Title: Controller and Investor Relations Officer

## EXHIBIT INDEX

**Exhibit  
No.**

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- (a)(28) Press Release issued by Parent on July 15, 2010.
- (b) None.

(d) None.

(g) None.

(h) None.

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\* Previously filed.

For Immediate Release

**Indústrias Romi S.A.**

Avenida Pérola Byington, 56  
 13453-900 Santa Bárbara d'Oeste—SP—BRASIL  
 Telephone: 55 (19) 3455-9000—Fax: 55 (19) 3455-2499

**ROMI ANNOUNCES EXPIRATION OF TENDER OFFER FOR HARDINGE**

**SANTA BARBARA D'OESTE, Brazil, July 15, 2010** — Indústrias Romi S.A. (Bovespa: ROMI3) (“Romi”), a leading global manufacturer of machine tools, today announced the expiration of its tender offer to acquire all of the outstanding shares of Hardinge Inc. (NASDAQ: HDNG) (“Hardinge”). Romi also announced that as of 5:00 pm, New York City time, on July 14, 2010, 5,726,020 shares, representing over 49.3% of Hardinge’s outstanding shares, had been validly tendered and not withdrawn, which constitutes a majority of the shares not owned by Hardinge insiders.

“We are disappointed that Hardinge’s Board and management were unwilling to engage in any dialogue to explore the merits and potential terms of a transaction, despite the positive reception this transaction received from Hardinge shareholders,” said Livaldo Aguiar dos Santos, Chief Executive Officer of Romi. “Romi’s \$10.00 per share all-cash offer represented a premium of 105% to Hardinge’s closing share price on December 14, 2009, when Romi first formally communicated to Hardinge its interest in pursuing a business combination.

“We would like to thank the Hardinge shareholders for sharing their views with us and for supporting our efforts to achieve a transaction that makes strategic sense for both companies and their respective stakeholders. While we continue to believe a combination makes sense, we are disciplined bidders who take our responsibilities to our shareholders seriously. We remain committed to driving value for our shareholders and maintaining our leadership position in the machine tools industry. Romi will now focus on other alternatives in order to continue executing our plans for strategic growth,” concluded Mr. dos Santos.

HSBC Securities (USA) Inc. is acting as financial advisor and Shearman & Sterling LLP is acting as legal advisor to Romi.

**About Romi**

Indústrias Romi S.A. (Bovespa: ROMI3), founded in 1930, is the market leader in the Brazilian machinery and equipment industry. The company is listed in the “Novo Mercado” category, which is reserved for companies with the highest degree of corporate governance on the Bovespa. The company manufactures machine tools, mainly lathes and machining centers, plastic injection and blow molding machines for thermoplastics and parts made of grey, nodular or vermicular cast iron, which are supplied rough or machined. The company’s products and services are sold globally and used by a variety of industries, such as the automotive, general consumer goods and industrial and agricultural machinery and equipment industries.

**Forward-Looking Statements**

Any statements made in this press release that are not statements of historical fact, including statements about our beliefs and expectations, including the tender offer for Hardinge, are forward-looking statements within the meaning of the U.S. federal securities laws and

should be evaluated as such. Forward-looking statements include statements that may relate to our plans, objectives, strategies, goals, future events, future revenues or performance, and other information that is not historical information. These forward-looking statements may be identified by words such as “anticipate,” “expect,” “suggest,” “plan,” “believe,” “intend,” “estimate,” “target,” “project,” “could,” “should,” “may,” “will,” “would,” “continue,” “forecast,” and other similar expressions.

Although we believe that these forward-looking statements and projections are based on reasonable assumptions at the time they are made, you should be aware that many factors could cause actual results or events to differ materially from those expressed in the forward-looking statements and projections. Factors that may materially affect such forward-looking statements include our ongoing business strategies and prospects. Forward-looking statements, like all statements in this press release, speak only as of the date of this press release (unless another date is indicated). Unless required by law, we do not undertake any obligation to publicly update any forward-looking statements, whether as a result of new information, future events, or otherwise.

**Media Contact**

Joele Frank, Wilkinson Brimmer Katcher  
Steve Frankel / Tim Lynch: (212) 355-4449

**Investor Contact**

Innisfree M&A Incorporated  
Alan Miller / Jennifer Shotwell / Scott Winter: (212) 750-5833

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