

SYKES ENTERPRISES INC

FORM NT 10-Q

(Notification that Quarterly Report will be submitted late)

Filed 08/14/97 for the Period Ending 06/29/97

Address	400 NORTH ASHLEY DRIVE TAMPA, FL 33602
Telephone	8132741000
CIK	0001010612
Symbol	SYKE
SIC Code	7373 - Computer Integrated Systems Design
Industry	Computer Networks
Sector	Technology
Fiscal Year	12/31

SYKES ENTERPRISES INC

FORM NT 10-Q

(Notification that Quarterly Report will be submitted late)

Filed 8/14/1997 For Period Ending 6/29/1997

Address	100 NORTH TAMPA ST STE 3900 TAMPA, Florida 33602
Telephone	813-274-1000
CIK	0001010612
Industry	Computer Networks
Sector	Technology
Fiscal Year	12/31

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 12b-25
NOTIFICATION OF LATE FILING

SEC FILE NUMBER: 0-28274

(Check One):

Form 10-K and Form 10-KSB Form 20-F Form 11-K
 Form 10-Q and Form 10-QSB Form N-SAR

For Period Ended: June 29, 1997

Transition Report on Form 10-K
 Transition Report on Form 20-F
 Transition Report on Form 11-K
 Transition Report on Form 10-Q
 Transition Report on Form N-SAR

For the Transition Period Ended: _____

Read Attached Instruction Sheet Before Preparing Form. Please Print
or Type.

Nothing in this form shall be construed to imply that the Commission
has verified any information contained herein.

If the notification relates to a portion of the filing checked above,
identify the Item(s) to which the notification relates: _____

Part I -- Registrant Information

Full Name of Registrant:	Sykes Enterprises, Incorporated
Former Name if Applicable:	
Address of Principal Executive Office (Street and Number):	100 North Tampa Street, Suite 3900
City, State and Zip Code:	Tampa, Florida 33602

Part II -- Rules 12b-25(b) and (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

(a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense.

(b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

Part III -- Narrative

State below in reasonable detail the reasons why Form 10-K and Form 10-KSB, 20-F, 11-K, 10-Q and 10-QSB, N-SAR, or the transition report

or portion thereof could not be filed within the prescribed period.

The Registrant's Quarterly Report on Form 10-Q for the period ended June 29, 1997 (the "Form 10-Q") could not be filed timely because of a delay in preparing the Registrant's consolidated financial statements due to two acquisitions by the Registrant during the three month period ended June 29, 1997. Because these acquisitions have been accounted for as pooling-of-interests, the Registrant's consolidated financial statements for the periods presented in the Form 10-Q have been restated to include the accounts of the acquired companies.

Part IV -- Other Information

(1) Name and telephone number of person to contact in regard to this notification:

Scott J. Bendert (813) 274-1000
(Name) (Area Code)(Telephone Number)

(2) Have all other periodic reports required under section 13 or 15(d) of the Securities Exchange Act of 1934 or section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

Yes No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

SYKES ENTERPRISES, INCORPORATED

(Name of Registrant as specified in charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: August 14, 1997

By: /s/ Scott J. Bendert
Scott J. Bendert
Chief Financial Officer

End of Filing

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