

SYKES ENTERPRISES INC

Reported by
WHITING PAUL L

FORM 5

(Annual Statement of Changes in Beneficial Ownership)

Filed 02/14/06 for the Period Ending 12/31/05

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 5

(Annual Statement of Changes in Beneficial Ownership)

Filed 2/14/2006 For Period Ending 12/31/2005

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

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FORM 5

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

OMB APPROVAL
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).
 Form 3 Holdings Reported
 Form 4 Transactions Reported

ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
Section 17(a) of the Public
Utility Holding Company Act of 1935 or Section 30(f) of the
Investment Company Act of 1940

1. Name and Address of Reporting Person *			2. Issuer Name and Ticker or Trading Symbol			5. Relationship of Reporting Person(s) to Issuer (Check all applicable)		
WHITING PAUL L			SYKES ENTERPRISES INC [SYKE]			<input checked="" type="checkbox"/> Director _____ 10% Owner		
(Last)	(First)	(Middle)	3. Statement for Issuer's Fiscal Year Ended (MM/DD/YYYY)			<input type="checkbox"/> Officer (give title below) _____ Other (specify below)		
			12/31/2005					
C/O SYKES ENTERPRISES INCORPORATED, 400 N. ASHLEY DRIVE, SUITE 2800								
(Street)			4. If Amendment, Date Original Filed (MM/DD/YYYY)			6. Individual or Joint/Group Filing (Check Applicable Line)		
TAMPA, FL 33602						<input checked="" type="checkbox"/> Form Filed by One Reporting Person <input type="checkbox"/> Form Filed by More than One Reporting Person		
(City)	(State)	(Zip)						

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Trans. Date	2A. Deemed Execution Date, if any	3. Trans. Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
				Amount	(A) or (D)	Price			
Common Stock	12/23/2005		G (1)	102471	D	\$0	0	D	
Common Stock	12/23/2005		G (1)	102471	A	\$0	102471	I	By family limited ptsp
Common Stock	12/30/2005		G (2)	0 (2)	D	\$0	102471 (2)	I	By family limited ptsp

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g. , puts, calls, warrants, options, convertible securities)

1. Title of Derivate Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Trans. Date	3A. Deemed Execution Date, if any	4. Trans. Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (MM/DD/YYYY)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned at End of Issuer's Fiscal Year (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
					(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				

Explanation of Responses:

- (1) Mr. Whiting transferred these shares to Paul & Gail Whiting Investments Ltd., a family limited partnership of which Mr. Whiting has a 50% ownership interest in the general partner and Mr. Whiting and his wife were equal sole limited partners.
Represents separate gifts totaling .0525% limited partnership interest in Paul & Gail Whiting Investments Ltd. to four individuals. Mr.
- (2) Whiting disclaims beneficial ownership of Sykes Enterprises Incorporated common stock held by Paul & Gail Whiting Investments, Ltd., except to the extent of his 48.95% ownership interest therein.

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
WHITING PAUL L C/O SYKES ENTERPRISES INCORPORATED 400 N. ASHLEY DRIVE, SUITE 2800 TAMPA, FL 33602	X			

Signatures

**/s/ James T.
Holder as
Attorney-in-Fact
for Paul L.
Whiting**

2/14/2006

** Signature of Reporting
Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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