

SYKES ENTERPRISES INC

Reported by
WHITING PAUL L

FORM 4

(Statement of Changes in Beneficial Ownership)

Filed 05/27/08 for the Period Ending 05/24/08

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

FORM 4

[] Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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

OMB APPROVAL
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**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 * WHITING PAUL L (Last) (First) (Middle) 2910 BAY TO BAY BLVD #200 (Street) TAMPA, FL 33629 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol SYKES ENTERPRISES INC [SYKE]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director _____ 10% Owner _____ Officer (give title below) _____ Other (specify below)
3. Date of Earliest Transaction (MM/DD/YYYY) <p align="center">5/24/2008</p>		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person
4. If Amendment, Date Original Filed (MM/DD/YYYY)		

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)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	5/24/2008		M		1102	A	(1)	11301	D	
Common Stock	5/24/2008		M		925	A	(1)	12226	D	
Common Stock	5/26/2008		A		222	(2) A	\$21.09	12448	D	

Table II - Derivative Securities 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		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 Following Reported Transaction (s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Common Stock Units ⁽³⁾	(1)	5/24/2007		A		1850		5/24/2008	5/24/2016	Common Stock	1850	(1)	1850	D	
Common Stock Units ⁽³⁾	(1)	5/24/2008		M		1102		5/24/2007	5/24/2015	Common Stock	1102	(1)	0	D	
Common Stock Units ⁽³⁾	(1)	5/24/2008		M		925		5/24/2008	5/24/2016	Common Stock	925	(1)	925	D	

Explanation of Responses:

- (1) Each grant of stock unit represents a contingent right to receive one share of the Company's common stock.
- (2) Grant of common stock to the reporting person pursuant to the Company's Amended 2004 Non-Employee Director Fee Plan.
- (3) Grant of common stock units to the reporting person pursuant to the Company's 2004 Non-Employee Director Plan, which vests in two equal annual installments beginning one year from date of grant.

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
WHITING PAUL L 2910 BAY TO BAY BLVD #200 TAMPA, FL 33629	X			

Signatures

/s/ Martin A. Traber, Attorney-In-Fact for Paul Whiting

5/27/2008

** 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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