

BENTLEY PHARMACEUTICALS INC

Form 8-K

February 13, 2008

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
Form 8-K  
CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934  
Date of Report (Date of earliest event reported) February 8, 2008  
Bentley Pharmaceuticals, Inc.  
(Exact name of Registrant as specified in its charter)**

**Delaware**  
(State or other jurisdiction  
of incorporation)

**1-10581**  
(Commission File No.)

**59-1513162**  
(I.R.S. Employer  
Identification Number)

**Bentley Park  
2 Holland Way  
Exeter, New Hampshire**  
(Address of principal  
executive office)

**03833**  
(Zip Code)

Registrant's telephone number, including area code **(603) 658-6100**

No change since last report  
(Former name or former address if  
changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Securities Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**ITEM 1.01 ENTRY INTO A MATERIAL DEFINITIVE AGREEMENT.**

On February 8, 2008, we entered into a letter amendment (the Amendment ) with Yungtai Hsu effective December 31, 2007 that clarified the basis on which royalties are paid under the Asset Purchase Agreement with Yungtai Hsu, dated February 1, 1999, effective as of December 31, 1998. The Amendment also clarified that no royalties are owed by us to Yungtai Hsu as of the date of the Amendment.

A copy of the Amendment is attached hereto as Exhibit 10.1 and is incorporated by reference herein.

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**Item 9.01. Financial Statements and Exhibits**

(c) Exhibits

**Exhibit No.    Description**

10.1            Letter Amendment dated February 8, 2008 between Bentley Pharmaceuticals, Inc. and Yungtai Hsu effective December 31, 2007.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**BENTLEY PHARMACEUTICALS, INC.**

By: /s/ Richard P. Lindsay  
Richard P. Lindsay  
Vice President and Chief Financial  
Officer

Date: February 13, 2008.

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**BENTLEY PHARMACEUTICALS, INC  
CURRENT REPORT ON FORM 8-K  
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EXHIBIT INDEX**

**Exhibit No.    Description**

10.1            Letter Amendment dated February 8, 2008 between Bentley Pharmaceuticals, Inc. and Yungtai Hsu effective December 31, 2007.

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