BENTLEY PHARMACEUTICALS INC

Form SC 13G/A February 12, 2004

OMB APPROVAL

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

SCHEDULE 13G (AMENDMENT NO. 1)

UNDER THE SECURITIES EXCHANGE ACT OF 1934

Bentley Pharmaceuticals, Inc.

(Name of Issuer)

Common Stock, par value \$.02 per share

(Title of Class of Securities)

082657 10 7

(CUSIP Number)

December 31, 2003

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- [] Rule 13d-1(b)
- [] Rule 13d-1(c)
- [X] Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No	0. 082657 10	7	13G/A	Page 2	of	5	Pages	
1		REPORTING F Identificati	PERSON on Nos. of above person					
	James R	. Murphy						
2	CHECK T					[]		
3	SEC USE	SEC USE ONLY						
4			CE OF ORGANIZATION					
	United :	States 						
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH		5	SOLE VOTING POWER 1,031,963					
		6	SHARED VOTING POWER					
		7	SOLE DISPOSITIVE POWER 1,031,963					
		8	SHARED DISPOSITIVE POWER					
9	AGGREGAT	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON						
	1,031,96	1,031,963						
10	CHECK BOX	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*						
	[]							
11	PERCENT (PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)						
	4.8%							
12	TYPE OF	TYPE OF REPORTING PERSON*						
	IN							
		*SEE INST	RUCTIONS BEFORE FILLING O	 UT				

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Item 1(a)	NAME OF	ISSUER:			
	Bentley	Pharmaceuticals, Inc.			
Item 1(b)	ADDRESS	OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:			
	Bentley 2 Hollar Exeter,				
Item 2(a)	NAME OF	PERSON FILING:			
	James R	. Murphy			
Item 2(b)	ADDRESS	OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE:			
	Bentley 2 Hollar Exeter,				
Item 2(c)	CITIZEN	SHIP:			
	United :	States			
Item 2(d)	TITLE OF CLASS OF SECURITIES:				
	Common	Stock, par value \$.02			
Item 2(e)	CUSIP N	JMBER:			
	082657	.0 7			
Item 3	IF THIS STATEMENT IS FILED PURSUANT TO 240.13d-1(b) or 240.13d-2(b) or (c):				
	Not app	icable.			
Item 4	Item 4 OWNERSHIP:				
	(a)	Amount Beneficially Owned: 1,031,963 shares*			
	(b)	Percent of Class: 4.8%			
	(c)	Number of shares as to which the person has:			
		<pre>i. sole power to vote or to direct the vote: 1,031,963 shares*</pre>			
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		ii. shared power to vote or direct the vote: 0			
		<pre>iii. sole power to dispose or to direct the disposition of: 1,031,963 shares*</pre>			
		iv. shared power to dispose or to direct the			

disposition of: 0

* includes 700 shares owned by Reporting Person's sons, as to which Reporting Person disclaims beneficial ownership; also includes 902,000 shares issuable upon the exercise of options which are exercisable within 60 days but are not currently outstanding

Item 5 OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS:

Not applicable.

Item 6 OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER

PERSON:

Not applicable.

Item 7 IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH

ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING

COMPANY:

Not applicable.

Item 8 IDENTIFICATION AND CLASSIFICATION OF MEMBER OF THE GROUP:

Not applicable.

Item 9 NOTICE OF DISSOLUTION OF GROUP:

Not applicable.

Not applicable.

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SIGNATURE

After reasonable 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.

February 12, 2004

Date

/S/ JAMES R. MURPHY

Signature

James R. Murphy

Name/Title