BENTLEY PHARMACEUTICALS INC Form SC 13G/A February 11, 2004

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# UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

# SCHEDULE 13G/A

Under the Securities Exchange Act of 1934 (Amendment No. 1)\*

Bentley Pharmaceuticals, Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

082657107

(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:

0 Rule 13d-1 (b)

þ Rule 13d-1 (c)

0 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 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).

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#### CUSIP No. 082657107

			of Reporting Person: I.R.S. Identification	on Nos. of above persons (entities only):			
	Check the Appropriate Box if a Member of a Group: (a) 0 (b) 0						
3. SEC Use Only:							
<ol> <li>Citizenship or Place of Organization: USA</li> </ol>							
Number o	of	5.	Sole Voting Power: 2,985,928				
Shares Beneficia Owned b Each Reportin	lly yy Ig	6.	Shared Voting Power: None				
Person W		7.	Sole Dispositive Power: 2,985,928				
		8.	Shared Dispositive Power: None				
<ol> <li>Aggregate Amount Beneficially Owned by Each Reporting Person: 2,985,928</li> </ol>							

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares: o

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Percent of Class Represented by Amount in Row (9): 14.28%

12. Type of Reporting Person: IN

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#### Item 1.

(a)	Name of Issuer:
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Bentley Pharmaceuticals, Inc. ( Company )

(b) Address of Issuer's Principal Executive Offices:

Bentley Park 2 Holland Way Exeter, NH 03833

#### Item 2.

- (a) Name of Person Filing:
  - Michael McGovern
- (b) Address of Principal Business Office or, if none, Residence:

5910 Long Island Drive NW Atlanta, GA 30328

(c) Citizenship:

USA

(d) Title of Class of Securities:

Common Stock

(e) CUSIP Number:

082657107

Item 3. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a) O Broker or dealer registered under section 15 of the Act (15 U.S.C. 780).
- (b) O Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c) O Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d) O Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e) O An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);
- (f) O An employee benefit plan or endowment fund in accordance with 240.13d-1(b)(1)(ii)(F);
- (g) O A parent holding company or control person in accordance with 240.13d-1(b)(1)(ii)(G);
- (h) O A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) O A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);

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(j) O Group, in accordance with 240.13d-1(b)(1)(ii)(J).

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Item 4.	Ownership.				
	(a)	Amount beneficially owned:			
		2,985,928 shares			
	(b)	Percent of class: 14.28% Number of shares as to which the person has:			
	(c)				
		(i)	Sole power to vote or to direct the vote:		
		(ii)	Shared power to vote or to direct the vote:		
			None		
		(iii)	Sole power to dispose or to direct the disposition of:		
			2,985,928		
		(iv)	Shared power to dispose or to direct the disposition of:		
			None		

### Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following o. 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 Members of the Group. Not applicable Item 9.Notice of Dissolution of Group. Not applicable

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#### Item 10. Certification.

(a) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect.

#### 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.

Date: February 11, 2004

By: /s/ Michael McGovern

Name: Michael McGovern

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