

WHITING PAUL L
 Form 5
 February 14, 2006

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(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person *
 WHITING PAUL L

2. Issuer Name and Ticker or Trading Symbol
 SYKES ENTERPRISES INC
 [SYKE]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)

3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year)
 12/31/2005

Director 10% Owner
 Officer (give title below) Other (specify below)

C/O SYKES ENTERPRISES
 INCORPORATED, 400 N.
 ASHLEY DRIVE, SUITE 2800

(Street)

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Reporting

(check applicable line)

TAMPA, FL 33602

Form Filed by One Reporting Person
 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. Transaction Date (Month/Day/Year) | 2A. Deemed Execution Date, if any (Month/Day/Year) | 3. Transaction Code (Instr. 8) | 4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) | 5. Amount of Securities Beneficially Owned at end of Issuer's Fiscal Year (Instr. 3 and 4) | 6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4) | 7. Nature of Indirect Beneficial Ownership (Instr. 4) |
|---------------------------------|--------------------------------------|--|--------------------------------|---|--|--|---|
| Common Stock | 12/23/2005 | ^ | G ⁽¹⁾ | 102,471 D | \$ 0 0 | D | ^ |
| Common Stock | 12/23/2005 | ^ | G ⁽¹⁾ | 102,471 A | \$ 0 102,471 | I | By family limited ptsp |
| Common Stock | 12/30/2005 | ^ | G ⁽²⁾ | 0 ⁽²⁾ D | \$ 0 102,471 ⁽²⁾ | I | By family limited |

ptsp

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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(9-02)

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

| 1. Title of Derivative Security (Instr. 3) | 2. Conversion or Exercise Price of Derivative Security | 3. Transaction Date (Month/Day/Year) | 3A. Deemed Execution Date, if any (Month/Day/Year) | 4. Transaction 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 (Month/Day/Year) | 7. Title and Amount of Underlying Securities (Instr. 3 and 4) | 8. Price of Derivative Security (Instr. 5) | 9. of D |
|--|--|--------------------------------------|--|--------------------------------|---|--|---|--|---------|
| | | | | | (A) (D) | Date Exercisable Expiration Date | Title | Amount or Number of Shares | |

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

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Signatures

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

02/14/2006

**Signature of Reporting Person

Date

Explanation of Responses:

* 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).

(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.

Note: File three copies of this Form, one of which must be manually signed. If space provided is insufficient, see Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.