

MCGOVERN MICHAEL  
Form SC 13G/A  
February 14, 2006

OMB APPROVAL
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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. 2)\*

Bentley Pharmaceuticals, Inc.

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(Name of Issuer)

Common Stock

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(Title of Class of Securities)

082657107

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(Cusip Number)

December 31, 2005

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(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)

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

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1. Name of Reporting Person: Michael McGovern I.R.S. Identification Nos. of above persons (entities only):

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2. Check the Appropriate Box if a Member of a Group:

(a)

(b)

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3. SEC Use Only:

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4. Citizenship or Place of Organization: USA

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Number of  
Shares  
Beneficially  
Owned by  
Each  
Reporting  
Person With

5. Sole Voting Power:  
3,258,428

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6. Shared Voting Power:  
None

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7. Sole Dispositive Power:  
3,258,428

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8. Shared Dispositive Power:  
None

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9. Aggregate Amount Beneficially Owned by Each Reporting Person:  
3,258,428

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

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11.

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Percent of Class Represented by Amount in Row (9):  
14.4675%

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12. Type of Reporting Person:  
IN

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**Item 1.**

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

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

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**Item 4. Ownership.**

- (a) Amount beneficially owned:  
3,258,428 shares
- (b) Percent of class:  
14.4675%
- (c) Number of shares as to which the person has:
  - (i) Sole power to vote or to direct the vote:  
2,659,228
  - (ii) Shared power to vote or to direct the vote:  
None
  - (iii) Sole power to dispose or to direct the disposition of:  
2,659,228
  - (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 14, 2006

By: /s/ Michael  
McGovern

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Name: Michael McGovern