

PHOENIX TECHNOLOGIES LTD
Form NT 10-K
December 15, 2005
(Check One):

UNITED STATES

OMB APPROVAL
OMB Number: 3235-0058

Form 10-K

SECURITIES AND EXCHANGE COMMISSION

Expires: March 31, 2006

Form 20-F

Washington, D.C. 20549

Estimated average burden
hours per response . . . 2.50

Form 11-K

SEC FILE NUMBER

Form 10-Q

FORM 12b-25

000-50082

Form N-SAR

CUSIP NUMBER

NOTIFICATION OF LATE FILING

45255A 10 4

Form N-CSR

For Period Ended: September 30, 2005

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition Period Ended: _____

Read Instruction Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I REGISTRANT INFORMATION

Phoenix Technologies Ltd.
Full Name of Registrant

Former Name if Applicable

915 Murphy Ranch Road
Address of Principal Executive Office (*Street and Number*)

Milpitas, CA 95035
City, State and Zip Code

PART II RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- X
- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
 - (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
 - (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Phoenix Technologies Ltd. (Phoenix) was unable to file its Form 10-K for the fiscal year ended September 30, 2005 by the prescribed filing date without unreasonable effort or expense because Phoenix is still in the process of completing its assessment of internal control over financial reporting in accordance with Section 404 of the Sarbanes-Oxley Act of 2002 and the rules of the Public Company Oversight Accounting Board. As of the date of this filing, Phoenix has identified certain deficiencies in its internal controls. To the extent that any of these deficiencies meet the definition of material weaknesses in Auditing Standard No. 2 of the Public Company Oversight Accounting Board, Phoenix will disclose those weaknesses and related remediation activities in its Form 10-K. Phoenix expects to file its Form 10-K prior to December 29, 2005.

PART IV OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification

Scott C. Taylor
(Name)

408
(Area Code)

570-1051
(Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s). Yes No
- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? Yes No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Phoenix Technologies Ltd.
(Name of Registrant as Specified in Charter)

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has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date December 15, 2005

By /s/ Scott C. Taylor
Scott C. Taylor

Vice President, General Counsel and Secretary