

SCANSOFT INC
Form 8-K/A
April 18, 2005

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549**

FORM 8-K/A

**AMENDMENT NO.1 TO CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported)

February 1, 2005

SCANSOFT, INC.

(Exact name of registrant as specified in its charter)

DELAWARE

000-27038

94-3156479

(State or Other Jurisdiction of
Incorporation)

(Commission File Number)

(IRS Employer
Identification No.)

**9 Centennial Drive
Peabody, Massachusetts 01960**
(Address of Principal Executive Offices, including Zip Code)

(978) 977-2000
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 9.01. Financial Statements and Exhibits

SIGNATURE

EXHIBIT INDEX

Ex-23.1 Consent of Independent Registered Public Accounting Firm

Ex-99.1 Phonetic Systems Ltd. Financial Statements

Ex-99.2 Unaudited Pro Forma Combined Financial Statements

EX-23.1 CONSENT OF KOST FORER GABBAY & KASIERER

EX-99.1 PHONETIC SYSTEMS LTD. FINANCIAL STATEMENTS

EX-99.2 UNAUDITED PRO FORMA COMBINED FINANCIAL STATEMENTS

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On February 7, 2005, ScanSoft, Inc. (the Registrant or ScanSoft) filed a report on Form 8-K to report the completion of its acquisition of all of the outstanding capital stock of Phonetic Systems Ltd., an Israeli corporation, (Phonetic). At that time, the Registrant stated in such Form 8-K that it intended to file the required financial statements and pro forma financial information within 71 days from the date that such report was required to be filed. By this amendment to such Form 8-K, the Registrant is amending and restating Item 9.01 thereof to include the required financial statements and pro forma financial information.

Item 9.01. Financial Statements and Exhibits

(a) Financial Statements of Businesses Acquired.

(1) The historical financial statements of Phonetic, including Phonetic s balance sheets as of December 31, 2004 and 2003, and the related statements of operations, changes in stockholders equity (deficiency) and cash flows for each of the three years in the period ended December 31, 2004, are being filed as a component of Exhibit 99.1 to this Form 8-K/A (and are included herein).

(b) Pro Forma Financial Information.

(1) The unaudited pro forma combined financial statements of ScanSoft, Inc. for the nine months ended September 30, 2004 and as of and for the three months ended December 31, 2004 giving effect to the acquisition as a purchase of Phonetic by ScanSoft are being filed as Exhibit 99.2 to this Form 8-K/A (and are included herein).

(c) Exhibits.

2.1#	Amended and Restated Agreement and Plan of Merger, made and entered into as of February 1, 2005, and effective as of November 15, 2004, by and among ScanSoft, Phonetics Acquisition Ltd., Phonetic Systems Ltd. and Magnum Communications Fund L.P., as Shareholder Representative.
23.1	Consent of Independent Registered Public Accounting Firm.
99.1	Phonetic Systems Ltd. Financial Statements.
99.2	Unaudited Pro Forma Combined Financial Statements.

Previously filed as Exhibit 2.2 to Form 8-K filed November 18, 2004.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SCANSOFT, INC.

By: /s/ James R. Arnold, Jr.

James R. Arnold, Jr.
Senior Vice President and Chief
Financial
Officer

Date: April 18, 2005

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