

DSP GROUP INC /DE/
Form 10-Q/A
November 12, 2004

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q/A

(Amendment No. 1)

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Quarterly Period Ended September 30, 2004

or

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number 0-23006

DSP GROUP, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of

94-2683643
(I.R.S. Employer Identification No.)

incorporation or organization)

3120 Scott Boulevard, Santa Clara, California
(Address of principal executive offices)

95054
(Zip Code)

Registrant's telephone number, including area code: **(408) 986-4300**

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days: Yes No

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act): Yes No

As of November 1, 2004, there were 28,006,106 shares of Common Stock (\$.001 par value per share) outstanding.

Explanatory Note

The Registrant is filing this Amendment No.1 to its Quarterly Report on Form 10-Q for the period ended September 30, 2004, originally filed with the Securities and Exchange Commission on November 9, 2004, because Exhibit 10.44 was inadvertently omitted from the original filing. This report amends Item 6 to reflect the filing of Exhibit 10.44 with this report.

Except as noted herein, no other changes were made to the Registrant's Quarterly Report on Form 10-Q for the period ended September 30, 2004 as originally filed with the Securities and Exchange Commission on November 9, 2004.

PART II. OTHER INFORMATION

ITEM 6. EXHIBITS

Exhibit 10.4	Form of Option Agreement for Amended and Restated 1993 Director Stock Option Plan.
Exhibit 10.44	Manufacturing Capacity Agreement, effective as of July 1, 2004, by and among DSP Group, Inc., DSP Group, Ltd, and Taiwan Semiconductor Manufacturing Company Ltd. *
Exhibit 31.1	Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
Exhibit 31.2	Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
Exhibit 32.1	Certification of the Chief Executive Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
Exhibit 32.2	Certification of the Chief Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

Portions of this exhibit have been redacted and filed separately with the Commission along with a confidential treatment request.

* Filed herewith (all other exhibits not so marked were previously filed with the Quarterly Report on Form 10-Q for the period ended September 30, 2004, filed on November 9, 2004).

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this quarterly report on Form 10-Q to be signed on its behalf by the undersigned thereunto duly authorized.

DSP GROUP, INC.

(Registrant)

Date: November 10, 2004

By: /s/ MOSHE ZELNIK
Moshe Zelnik, Vice President of Finance, Chief

Financial Officer and Secretary

(Principal Financial Officer and Principal Accounting
Officer)