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CSP INC /MA/
Form SC 13G
February 13, 2006

SCHEDULE 13G FOR DECEMBER 2005
OMB # 3235-0145

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G (Amendment No. 2)

Under the Securities Exchange Act of 1934

CSP Inc.

(Name of Issuer)

Common Stock (par value \$0.01 per share)

(Title of Class of Securities)

126389105

(CUSIP Number)

December 31, 2005

(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)

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1. Name of Reporting Entity: Sterling Capital Management, Inc.
IRS Identification Number for Entity Above: 43-1472064
2. Check the Appropriate Box if a Member of a Group
(a) []
(b) []
3. SEC USE ONLY
4. Citizenship or Place of Organization: Missouri
5. Sole Voting Power: 55,650 *
- NUMBER OF
SHARES
BENEFICIALLY
OWNED BY EACH
REPORTING
PERSON WITH
6. Shared Voting Power: 2,250 *
7. Sole Dispositive Power: 55,650 *
8. Shared Dispositive Power: 174,208 *
- * See explanation on Page 6, Item #4.
9. Aggregate Amount Beneficially Owned by each Reporting Person: 229,858
10. Check Box if the Aggregate Amount in Row (9) Excludes
Certain Shares* []
11. Percent of Class Represented by Amount in Row 9: 6.3%
12. Type of Reporting Person: IA

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1. Name of Reporting Person: William G. Lauber
IRS Identification Number for Person Above:
 2. Check the Appropriate Box if a Member of a Group
(a) []
(d) []
 3. SEC USE ONLY
 4. Citizenship or Place of Organization: United States of America
 5. Sole Voting Power: 32,650 *
 6. Shared Voting Power: 2,250 *
 7. Sole Dispositive Power: 32,650 *
 8. Shared Dispositive Power: 174,208 *
- * See explanation on Page 6, Item #4.
9. Aggregate Amount Beneficially Owned by each Reporting Person: 206,858
 10. Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares* []
 11. Percent of Class Represented by Amount in Row 9: 5.6%
 12. Type of Reporting Person: IN

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1. Name of Reporting Person: Janice C. Lauber
IRS Identification Number for Person Above:
 2. Check the Appropriate Box if a Member of a Group
(a)
(b)
 3. SEC USE ONLY
 4. Citizenship or Place of Organization: United States of America
 5. Sole Voting Power: 32,000 *
 6. Shared Voting Power: 2,250 *
 7. Sole Dispositive Power: 32,000 *
 8. Shared Dispositive Power: 174,208 *
- * See explanation on Page 6, Item #4.
9. Aggregate Amount Beneficially Owned by each Reporting Person: 206,208
 10. Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*
 11. Percent of Class Represented by Amount in Row 9: 5.6%
 12. Type of Reporting Person: IN

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- Item 1(a). Name of Issuer.
CSP Inc.
- Item 1(b). Address of Issuer's Principal Executive Offices.
43 Manning Road, Billerica, Massachusetts 01821-3901
- Item 2(a). Names of Persons Filing.
Sterling Capital Management &
William G. Lauber &
Janice C. Lauber
- Item 2(b). Address of Principal Business Office or, if none, Residence.
Sterling Capital Management, Inc.
12300 Old Tesson Rd., Suite 100C
St. Louis, MO 63128

Same office address for William & Janice Lauber.
- Item 2(c). Citizenship.

Sterling Capital Management, Inc. is a Missouri Corporation.
William & Janice Lauber are U.S. Citizens.
- Item 2(d). Title of Class of Securities.
Common Stock (par value \$0.01 per share)
- Item 2(e). CUSIP Number.
126389105

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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.78c).
- (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 240.13b-1(b)(1)(ii)(G).
- (h) A savings association 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) Group, in accordance with 240.13d-1(b)(1)(ii)(J).

If this statement is filed pursuant to Section 240.13d-1(c), check this box

Item 4. Ownership.

The total aggregate amount of issuer's securities owned by filer is 229,858 shares, which represents 6.3% of the issued class. Of these shares, 174,208 are owned by clients of Sterling Capital Management, a registered investment adviser, which has a beneficial interest in the shares by virtue of its discretion over, and shared power to dispose of, the shares. Sterling Capital Management also shares with a client the power to vote 2,250 of these 174,208 shares. 23,650 of the total aggregate shares are owned in an individual capacity or as Custodian by William G. Lauber, President of Sterling Capital Management, who has sole power to vote and dispose of these shares. 23,000 shares of the total aggregate shares are owned by Janice C. Lauber, Vice President of Sterling Capital Management, who has sole power to vote and dispose of these shares. 9,000 shares of the total aggregate shares are owned by William G. Lauber & Janice C. Lauber jointly. Since each has the

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power to vote and dispose of these shares without the other's permission, both William G. Lauber & Janice C. Lauber have sole power over these shares.

Item 5. Ownership of Five Percent or Less of a Class.

Not applicable.

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Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

The clients of Sterling Capital Management, a registered investment adviser, have the power to direct the receipt of dividends from, and the proceeds from the sale of, 174,208 of the shares included on this schedule. No one client has such power over 5% or more of the share class.

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.

Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and 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

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having that purpose or effect.

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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.

DATED: February 10, 2006

Sterling Capital Management, Inc.

WILLIAM G. LAUBER

By: William G. Lauber, President

DATED: February 10, 2006

WILLIAM G. LAUBER

By: William G. Lauber

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DATED: February 10, 2006

JANICE C. LAUBER

By: Janice C. Lauber