

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

SCHEDULE 13G/A  
AMENDMENT NO. 3

UNDER THE SECURITIES EXCHANGE ACT OF 1934

GENTNER COMMUNICATIONS CORPORATION  
(Name of Issuer)

COMMON STOCK, PAR VALUE \$.001 PER SHARE  
(Title of Class of Securities)

00037245J1  
(CUSIP Number)

DECEMBER 31, 2000  
(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 ("Act") 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).

SCHEDULE 13G/A

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CUSIP NO. 00037245J1  
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Page 2 of 5 Pages  
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1 NAMES OF REPORTING PERSONS  
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS

Stephen Watson  
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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a)   
(b)

3 SEC USE ONLY  
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4 CITIZENSHIP OR PLACE OF ORGANIZATION

U.S.  
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5 SOLE VOTING POWER  
-0-  
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NUMBER OF  
SHARES 6 SHARED VOTING POWER  
BENEFICIALLY -0-  
OWNED BY  
EACH 7 SOLE DISPOSITIVE POWER  
REPORTING -0-  
PERSON  
WITH 8 SHARED DISPOSITIVE POWER  
-0-  
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9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

-0-  
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10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

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11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

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12 TYPE OF REPORTING PERSON\*

IN  
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## ITEM 1(A). NAME OF ISSUER:

Gentner Communications Corporation

## ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:

1825 Research Way  
Salt Lake City, UT 84119

## ITEM 2(A). NAME OF PERSON FILING:

Stephen Watson

## ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE:

237 Park Avenue, Suite 801  
New York, NY 10017

## ITEM 2(C). CITIZENSHIP:

United States

## ITEM 2(D). TITLE OF CLASS OF SECURITIES:

Common Stock, \$.001 par value

## ITEM 2(E). CUSIP NUMBER:

00037245J1

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B)  
OR (C), CHECK WHETHER THE PERSON FILING IS A:

- (a)  Broker or Dealer registered under section 15 of the Act,
- (b)  Bank as defined in section 3(a)(6) of the Act,
- (c)  Insurance Company as defined in section 3(a)(19) of the Act,
- (d)  Investment Company registered under Section 8 of the  
Investment Company Act of 1940,
- (e)  An investment adviser in accordance with  
ss.240.13d-1(b)(1)(ii)(E),
- (f)  An employee benefit plan or endowment fund in accordance  
with ss.240.13d-1(b)(1)(ii)(F),

- (g)  A parent holding company or control person in accordance with ss.240.13d-1(b)(1)(ii)(G),
- (h)  A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act,
- (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,
- (j)  A group, in accordance with ss.13d-1(b)(1)(ii)(J).

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

## ITEM 4. OWNERSHIP.

At December 31, 2000, the Reporting Person owned the following:

- (a) Amount beneficially owned:

-0-

- (b) Percent of class:

-0-

- (c) Number of shares as to which such person has:

- (i) Sole power to vote or to direct the vote: 0  
(ii) Shared power to vote or to direct the vote: 0  
(iii) Sole power to dispose or to direct the disposition of: 0  
(iv) Shared power to dispose or to direct the disposition of: 0

## 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 .

## 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.

ITEM 10. CERTIFICATION.

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 that purposes 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.

February 14, 2001

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(Date)

/s/ Stephen Watson

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(Signature)

Stephen Watson

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(Name/Title)