

# DGT HOLDINGS CORP.

## FORM 8-K (Current report filing)

Filed 07/07/05 for the Period Ending 06/30/05

Address	100 PINE AIRE DRIVE BAY SHORE, NY 11706
Telephone	631 231-6400
CIK	0000027748
Symbol	DGTC
SIC Code	3679 - Electronic Components, Not Elsewhere Classified
Industry	Medical Equipment & Supplies
Sector	Healthcare
Fiscal Year	07/31

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 8-K

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

Date of Report (Date of earliest event reported) June 30, 2005  
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DEL GLOBAL TECHNOLOGIES CORP.  
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(Exact name of registrant as specified in charter)

New York ----- (State or other jurisdiction of incorporation)	0-3319 ----- (Commission File Number)	13-1784308 ----- (IRS Employer Identification No.)
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One Commerce Park, Valhalla, NY ----- (Address of Principal Executive Offices)	10595 ----- (Zip Code)
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Registrant's telephone number, including area code (914) 686-3650  
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(Former name or former address, if changed since last report)

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))

ITEM 4.01. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

Deloitte & Touche LLP ("Deloitte") previously served as the principal accountants for Del Global Technologies Corp. ("the Registrant"). On June 30, 2005, Deloitte was dismissed by the Registrant. The dismissal of Deloitte was recommended by the Audit Committee of the Registrant's Board of Directors.

The reports of Deloitte on the Registrant's consolidated financial statements for the past two fiscal years did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

In connection with its audits of the two fiscal years ended August 3, 2003 and July 31, 2004, and the nine-month subsequent interim period ended April 30, 2005, there were no disagreements with Deloitte on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Deloitte, would have caused Deloitte to make reference to the matter in its report.

On June 30, 2005, the Registrant engaged BDO Seidman, LLP ("BDO") as the Registrant's principal accountant. The engagement of BDO was recommended by the Audit Committee of the Registrant's Board of Directors.

During the Registrant's fiscal years ended August 3, 2003 and July 31, 2004 and the subsequent nine-month interim period ended April 30, 2005, the Registrant did not (a) engage BDO as principal accountant to audit the Registrant's financial statements, or as an independent accountant to audit a significant subsidiary; or (b) consult with BDO with respect to either (i) the application of accounting principles to a specified transaction, either completed or proposed; (ii) the type of audit opinion that might be rendered on the Registrant's financial statements; or (iii) any matter that was either the subject of disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K) or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Registrant has provided Deloitte with a copy of the foregoing disclosure. Attached as EXHIBIT 16.01 hereto is a copy of Deloitte's letter, dated July 6, 2005, in response to the foregoing disclosure.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

- (a) Financial Statements of Businesses Acquired.  
Not Applicable
- (b) Pro Forma Financial Information.  
Not Applicable
- (c) Exhibits.  
16.01 Letter from Deloitte & Touche LLP dated July 6, 2005.

SIGNATURES

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.

DEL GLOBAL TECHNOLOGIES CORP.

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(Registrant)

Date: July 6, 2005

By: /s/ Mark A. Koch

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Mark A. Koch  
Principal Accounting Officer

July 6, 2005

Securities and Exchange Commission  
Mail Stop 11-3  
450 5th Street, N.W.  
Washington, D.C. 20549

Dear Sirs/Madams:

We have read Item 4 of Del Global Technologies Corp. Form 8-K dated July 6, 2005, and have the following comments:

1. We agree with the statements made in the first, second, third, and sixth paragraphs.
2. We have no basis on which to agree or disagree with the statements made in the fourth and fifth paragraphs.

Yours truly,

/s/ Deloitte & Touche LLP

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Deloitte & Touche LLP

New York, New York