

DGT HOLDINGS CORP.

FORM S-3MEF

(Registration of Additional Securities (up to 20%))

Filed 02/07/07

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

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-3

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

DEL GLOBAL TECHNOLOGIES CORP.
(Exact Name of Registrant as Specified in its Charter)

New York
(State or other jurisdiction of
incorporation or organization)

11550 West King Street,
Franklin Park, IL 60131
(847) 288-7000
(Address, Including Zip Code, and Telephone
Number, Including Area Code, of Registrant's
Principal Executive Offices)

13-1784308
(I.R.S. Employer
Identification No.)

JAMES A. RISHER
Chief Executive Officer and President
Del Global Technologies Corp.
11550 West King Street
Franklin Park, Illinois, 60131
(847) 288-7000
(Name, Address, and Telephone Number of Agent for Service)

Copy to:
Jeffrey S. Spindler, Esq.

Olshan Grundman Frome Rosenzweig & Wolosky LLP
65 East 55th St.
New York, NY 10022-1106
(212) 451-2300

APPROXIMATE DATE OF COMMENCEMENT OF PROPOSED SALE TO THE PUBLIC: As soon as practical after the effective date of this Registration Statement.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-139281

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Proposed Amount to be Registered	Proposed Maximum Offering Price Per Share(1)	Maximum Aggregate Offering Price(1)	Amount of Registration Fee
Common Stock, par value \$.10 per share	366,854(2)(3)	\$ 1.05	\$ 385,196.70(4)	\$ 42.00
Rights to Purchase Common Stock, par value \$.10 per share	366,854(3)(5)	N/A	N/A	\$ 0.00(6)

- (1) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(o) under the Securities Act.
- (2) In the event of a stock split, stock dividend or similar transaction involving the common stock of the registrant, in order to prevent dilution, the number of shares of common stock registered hereby shall be automatically adjusted to cover the additional shares of common stock in accordance with Rule 416 under the Securities Act.
- (3) The 366,854 shares and 366,854 rights being registered under this registration statement are in addition to the 11,660,524 shares and 11,660,524 rights registered pursuant to the Registration Statement on Form S-3 (No. 333-139281).
- (4) Represents the aggregate gross proceeds from the exercise of the maximum number of rights that may be issued under this registration statement.
- (5) Evidencing the rights to subscribe for 366,854 shares of common stock, par value \$.10 per share.
- (6) The rights are being issued without consideration. Pursuant to Rule 457(g), no separate registration fee is payable.

THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE UPON FILING WITH THE COMMISSION IN ACCORDANCE WITH RULE 462(B) UNDER THE SECURITIES ACT OF 1933, AS AMENDED.

EXPLANATORY NOTE AND INCORPORATION BY REFERENCE

This registration statement is being filed with respect to the registration of additional (i) shares of common stock, par value \$.10 per share ("Common Stock"), of the Registrant and (ii) non-transferable subscription rights to purchase Common Stock, pursuant to Rule 462(b) under the Securities Act of 1933, as amended.

The Registrant hereby incorporates by reference into this registration

statement in its entirety the Registration Statement on Form S-3 (No. 333-139281), which was declared effective by the Securities and Exchange Commission on January 30, 2007, including each of the documents filed by the Registrant with the Securities and Exchange Commission and incorporated or deemed to be incorporated by reference therein and all exhibits thereto. The required opinions and consents are listed on the Exhibit Index attached to and filed with this registration statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Franklin Park, state of Illinois, on February 7, 2007.

DEL GLOBAL TECHNOLOGIES CORP.

/s/ James A. Risher

 By: James A. Risher
 Title: President and Chief Executive Officer

/s/ Mark A. Zorko

 By: Mark A. Zorko
 Title: Chief Financial Officer

II-1

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated below.

Signature	Title	Date
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/s/ James A. Risher ----- James A. Risher	President and Chief Executive Officer	February 7, 2007
/s/ Mark A. Zorko ----- Mark A. Zorko	Chief Financial Officer	February 7, 2007
* ----- James R. Henderson	Chairman of the Board	February 7, 2007
* ----- Merrill A. McPeak	Director	February 7, 2007
* ----- Gerald M. Czarnecki	Director	February 7, 2007
/s/ James A. Risher	Director	February 7, 2007

James A. Risher

* By: /s/ Mark A. Zorko

Mark A. Zorko
Attorney-In-Fact

II-2

INDEX TO EXHIBITS

Exhibit Number	Description
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5.1	Opinion of Olshan Grundman Frome Rosenzweig & Wolosky LLP
23.1	Consent of BDO Seidman, LLP
23.2	Consent of Deloitte & Touche, LLP
23.3	Consent of Olshan Grundman Frome Rosenzweig & Wolosky LLP (contained in Exhibit 5.1)
24.1	Power of Attorney (incorporated herein by reference to Exhibit 24.1 to the Registration Statement on Form S-3 of Del Global Technologies Corp. (No. 333-139281))

II-3

February 7, 2007

VIA FACSIMILE

Del Global Technologies Corp.
11550 West King Street
Franklin Park, IL 60131

Re: Registration Statement On Form S-3

Ladies and Gentlemen:

We have acted as counsel to Del Global Technologies Corp., a New York corporation (the "Company"), in connection with the filing of its registration statement on Form S-3 (the "Registration Statement") with the Securities and Exchange Commission pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the "Securities Act"), relating to the registration of up to 366,854 shares (the "Shares") of the Company's common stock, par value \$0.10 per share (the "Common Stock"), issuable upon exercise of rights (the "Rights") to be distributed to holders of record of the Common Stock as of the record date for the rights offering (the "Rights Offering"). This opinion is in addition to our opinion that was filed as Exhibit 5.1 to the Company's registration statement on Form S-3 (File No. 333-139281) (the "Initial Registration Statement"), which Initial Registration Statement is incorporated by reference into the Registration Statement pursuant to Rule 462(b) under the Securities Act. This opinion letter is being delivered at the request of the Company and in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act.

We advise you that we have examined originals or copies certified or otherwise identified to our satisfaction of (i) the Registration Statement, (ii) the prospectus forming a part thereof (the "Prospectus"), (iii) the form of certificate representing the Rights, (iv) the Company's Certificate of Incorporation and By-laws, each as amended to date, (v) the Company's corporate proceedings, and (vi) such other documents as we have considered appropriate for the purposes of this opinion. We have also reviewed such other matters of law and examined and relied upon such corporate documents, certificates, agreements, instruments and records, as we have deemed necessary for the purpose of expressing an opinion as set forth below. In our examinations, we have assumed the genuineness of all signatures, the authenticity of all documents and instruments submitted to us as originals or copies, and the conformity of any copies to the originals. As to any facts material to this opinion that we did

February 7, 2007
Page 2

not independently establish or verify, we have relied upon oral or written statements and representations of officers and other representatives of the Company and others.

Based upon the foregoing, we are of the opinion that (i) the Rights have been duly authorized and, when issued, will be valid and binding obligations of the Company enforceable against the Company in accordance with their terms, except to the extent that enforcement thereof may be limited by (a) bankruptcy, insolvency, reorganization, fraudulent conveyance, moratorium or other similar laws now or hereafter in effect relating to creditors' rights generally, and (b) general principles of equity (regardless of whether enforceability is considered in a proceeding at law or in equity), and (ii) the Shares are duly authorized, and when the Shares are issued upon the exercise of the Rights in accordance

with their terms as described in the Registration Statement, the Shares will be duly and validly issued and upon payment of the subscription price of the Rights, will be fully paid and non-assessable.

We express no opinion as to any laws other than the laws of the State of New York and the federal laws of the United States of America.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference made to our firm under the caption "Legal Matters" in the Prospectus. In giving such consent, we do not thereby concede that our firm is within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Securities and Exchange Commission.

This opinion is given as of the date hereof and we assume no obligation to update or supplement such opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes in fact or law that may hereafter occur.

This opinion is being furnished in connection with the Registration Statement and is not to be used, quoted or otherwise referred to for any other purpose without our prior written consent. This opinion does not constitute such prior written consent.

Very truly yours,

/s/ OLSHAN GRUNDMAN FROME ROSENZWEIG & WOLOSKY LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Del Global Technologies Corp.
Franklin Park, Illinois

We hereby consent to the incorporation by reference in the Prospectus constituting a part of Registration Statement No. 333-139281 (which is incorporated by reference into this Registration Statement) of our report dated October 6, 2006, except for Note 8 which is as of October 25, 2006, relating to the consolidated financial statements as of and for the years ended July 29, 2006 and July 30, 2005, and of our report dated October 6, 2006, relating to the 2006 and 2005 information included in the financial statement schedule all appearing in Del Global Technologies Corp.'s Annual Report on Form 10-K for the year ended July 29, 2006.

We also consent to the reference to us under the caption "Experts" in that Prospectus.

/s/ BDO Seidman, LLP

Chicago, Illinois
February 2, 2007

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-3 of our report dated October 28, 2004, relating to the financial statements and financial statement schedule of Del Global Technologies Corp., appearing in and incorporated by reference in the Annual Report on Form 10-K of Del Global Technologies Corp. for the year ended July 29, 2006 and to the reference to us under the heading "Experts" in the Prospectus, which is incorporated by reference in Registration Statement 333-139281.

/s/ Deloitte & Touche LLP
New York, New York
February 2, 2007