

DGT HOLDINGS CORP.
Reported by
STEEL PARTNERS II MASTER FUND L.P.

FORM 3
(Initial Statement of Beneficial Ownership)

Filed 12/31/07 for the Period Ending 12/28/07

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

FORM 3

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

OMB APPROVAL
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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a)
of the Public Utility Holding Company Act of 1935 or Section 30(h) of the
Investment Company Act of 1940

1. Name and Address of Reporting Person * Steel Partners II Master Fund L.P.	2. Date of Event Requiring Statement (MM/DD/YYYY) 12/28/2007	3. Issuer Name and Ticker or Trading Symbol DEL GLOBAL TECHNOLOGIES CORP [DGTC.PK]
(Last) (First) (Middle) MORGAN STANLEY FUND SERVICES LTD, CRICKET SQ FL2 BOUNDARY HALL HUTCHINS DR	4. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below)	
(Street) BOX 2681 GRAND CAYMAN KY1-1111,	5. If Amendment, Date Original Filed (MM/DD/YYYY)	6. Individual or Joint/Group Filing (Check Applicable Line) <input type="checkbox"/> Form filed by One Reporting Person <input checked="" type="checkbox"/> Form filed by More than One Reporting Person
(City) (State) (Zip)		

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock, \$.10 par value	5037943	I (1) (2)	By Steel Partners II, L.P.

Table II - Derivative Securities Beneficially Owned (e.g. , puts, calls, warrants, options, convertible securities)

1. Title of Derivate Security (Instr. 4)	2. Date Exercisable and Expiration Date (MM/DD/YYYY)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			

Explanation of Responses:

- (1) This Form 3 is being filed due to a reorganization of Steel Partners II, L.P. ("Steel Partners II") and its affiliates, as a result of which Steel Partners II Master Fund L.P. ("Steel Master") and Steel Partners LLC ("Partners LLC") may now be deemed to beneficially own securities of the Issuer owned by Steel Partners II. The securities reported in this Form 3 are owned directly by Steel Partners II, and owned indirectly by Steel Master by virtue of it being the sole limited partner of Steel Partners II and by Partners LLC by virtue of it being the investment manager of Steel Partners II. The securities reported in this Form 3 continue to be owned indirectly by Steel Partners II GP LLC (formerly Steel Partners, L.L.C.) and Warren Lichtenstein, each of whom previously jointly filed with Steel Partners II Section 16 filings with respect to securities of the Issuer owned directly by Steel Partners II.
- (2) Steel Master and Partners LLC disclaim beneficial ownership of the securities owned by Steel Partners II except to the extent of their

pecuniary interest therein.

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Steel Partners II Master Fund L.P. MORGAN STANLEY FUND SERVICES LTD CRICKET SQ FL2 BOUNDARY HALL HUTCHINS DR BOX 2681 GRAND CAYMAN KY1-1111		X		
Steel Partners LLC 590 MADISON AVENUE 32ND FLOOR NEW YORK, NY 10022		X		

Signatures

By: Steel Partners II Master Fund L.P., By: Steel Partners II GP LLC, General Partner, By: /s/ Lauren Isenman, as Attorney In Fact for Warren G. Lichtenstein, Managing Member

12/31/2007

** Signature of Reporting Person

Date

By: Steel Partners LLC, By: /s/ Lauren Isenman, as Attorney In Fact for Warren G. Lichtenstein, Manager

12/31/2007

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

POWER OF ATTORNEY

Know all by these presents, that each of the undersigned hereby constitutes and appoints **Lauren Isenman** signing singly, the undersigned's true and lawful attorney-in-fact to:

1. Execute for and on behalf of the undersigned all documents relating to the business of Steel Partners II, L.P. including, but not limited to, all filings with the Securities and Exchange Commission, any stock exchange and any other regulatory, administrative or similar authority, and all memoranda, correspondence, communications or the like, except that such attorney-in-fact shall have no power to execute any document that has the effect of creating a financial commitment or financial obligation of Steel Partners II, L.P. or its affiliates.

2. Do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any such document, complete and execute any amendment or amendments thereto, and timely file such document with the appropriate authority.

3. Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming any of the undersigned's responsibilities to comply with any rules or regulations including federal securities laws.

This Power of Attorney shall remain in full force and effect until December 31, 2008 unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 28th day of December, 2007.

STEEL PARTNERS II, L.P.

By: Steel Partners II GP LLC
General Partner

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Managing Member

STEEL PARTNERS II GP LLC

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Managing Member

STEEL PARTNERS II MASTER FUND L.P.

By: Steel Partners II GP LLC
General Partner

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Managing Member

STEEL PARTNERS LLC

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Manager

/s/ Warren G. Lichtenstein
Warren G. Lichtenstein

POWER OF ATTORNEY

Know all by these presents, that each of the undersigned hereby constitutes and appoints **Jack L. Howard** signing singly, the undersigned's true and lawful attorney-in-fact to:

1. Execute for and on behalf of the undersigned all documents relating to the business of Steel Partners II, L.P. including, but not limited to, all filings with the Securities and Exchange Commission, any stock exchange and any other regulatory, administrative or similar authority, and all memoranda, correspondence, communications or the like, except that such attorney-in-fact shall have no power to execute any document that has the effect of creating a financial commitment or financial obligation of Steel Partners II, L.P. or its affiliates.

2. Do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any such document, complete and execute any amendment or amendments thereto, and timely file such document with the appropriate authority.

3. Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming any of the undersigned's responsibilities to comply with any rules or regulations including federal securities laws.

This Power of Attorney shall remain in full force and effect until December 31, 2008 unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 28th day of December, 2007.

STEEL PARTNERS II, L.P.

By: Steel Partners II GP LLC
General Partner

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Managing Member

STEEL PARTNERS II MASTER FUND L.P.

By: Steel Partners II GP LLC
General Partner

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Managing Member

/s/ Warren G. Lichtenstein
Warren G. Lichtenstein

STEEL PARTNERS II GP LLC

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Managing Member

STEEL PARTNERS LLC

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Manager



POWER OF ATTORNEY

Know all by these presents, that each of the undersigned hereby constitutes and appoints **Sanford Antignas** signing singly, the undersigned's true and lawful attorney-in-fact to:

1. Execute for and on behalf of the undersigned all documents relating to the business of Steel Partners II, L.P. including, but not limited to, all filings with the Securities and Exchange Commission, any stock exchange and any other regulatory, administrative or similar authority, and all memoranda, correspondence, communications or the like, except that such attorney-in-fact shall have no power to execute any document that has the effect of creating a financial commitment or financial obligation of Steel Partners II, L.P. or its affiliates.

2. Do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any such document, complete and execute any amendment or amendments thereto, and timely file such document with the appropriate authority.

3. Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming any of the undersigned's responsibilities to comply with any rules or regulations including federal securities laws.

This Power of Attorney shall remain in full force and effect until December 31, 2008 unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 28th day of December, 2007.

STEEL PARTNERS II, L.P.

By: Steel Partners II GP LLC
General Partner

By: /s/ Warren G. Lichtenstein

Warren G. Lichtenstein
Managing Member

STEEL PARTNERS II MASTER FUND L.P.

By: Steel Partners II GP LLC
General Partner

By: /s/ Warren G. Lichtenstein

Warren G. Lichtenstein
Managing Member

/s/ Warren G. Lichtenstein

Warren G. Lichtenstein

STEEL PARTNERS II GP LLC

By: /s/ Warren G. Lichtenstein

Warren G. Lichtenstein
Managing Member

STEEL PARTNERS LLC

By: /s/ Warren G. Lichtenstein

Warren G. Lichtenstein
Manager



POWER OF ATTORNEY

Know all by these presents, that each of the undersigned hereby constitutes and appoints **Steven Wolosky** signing singly, the undersigned's true and lawful attorney-in-fact to:

1. Execute for and on behalf of the undersigned all documents relating to the business of Steel Partners II, L.P. including, but not limited to, all filings with the Securities and Exchange Commission, any stock exchange and any other regulatory, administrative or similar authority, and all memoranda, correspondence, communications or the like, except that such attorney-in-fact shall have no power to execute any document that has the effect of creating a financial commitment or financial obligation of Steel Partners II, L.P. or its affiliates.

2. Do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any such document, complete and execute any amendment or amendments thereto, and timely file such document with the appropriate authority.

3. Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming any of the undersigned's responsibilities to comply with any rules or regulations including federal securities laws.

This Power of Attorney shall remain in full force and effect until December 31, 2008 unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 28th day of December, 2007.

STEEL PARTNERS II, L.P.

By: Steel Partners II GP LLC
General Partner

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Managing Member

STEEL PARTNERS II MASTER FUND L.P.

By: Steel Partners II GP LLC
General Partner

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Managing Member

/s/ Warren G. Lichtenstein
Warren G. Lichtenstein

STEEL PARTNERS II GP LLC

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Managing Member

STEEL PARTNERS LLC

By: /s/ Warren G. Lichtenstein
Warren G. Lichtenstein
Manager



