

# DGT HOLDINGS CORP.

Reported by  
**SPH GROUP HOLDINGS LLC**

## FORM 3

(Initial Statement of Beneficial Ownership)

Filed 06/02/11 for the Period Ending 06/01/11

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

## 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 *  <b>SPH Group Holdings LLC</b>	2. Date of Event Requiring Statement (MM/DD/YYYY)  <b>6/1/2011</b>	3. Issuer Name <b>and</b> Ticker or Trading Symbol  <b>DGT Holdings Corp. [DGTC.OB]</b>
(Last) (First) (Middle)  <b>C/O STEEL PARTNERS HOLDINGS L.P., 590 MADISON AVENUE, 32ND FLOOR</b>	4. Relationship of Reporting Person(s) to Issuer (Check all applicable)  <input type="checkbox"/> Director <span style="margin-left: 150px;"><input checked="" type="checkbox"/> 10% Owner</span> <input type="checkbox"/> Officer (give title below) <span style="margin-left: 100px;"><input type="checkbox"/> Other (specify below)</span>	
(Street)  <b>NEW YORK, NY 10022</b>  (City) (State) (Zip)	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

### 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)
<b>Common Stock, \$.10 par value (1)</b>	<b>1783718</b>	<b>D (2)</b>	

### 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 filed jointly by SPH Group LLC ("SPHG") and SPH Group Holdings LLC ("SPHG Holdings"). SPHG may be deemed to be a 10% owner of the Issuer and SPHG Holdings is a 10% owner of the Issuer.
- (2) The shares reported in this Form 3 were owned directly by SPHG as a result of a distribution and contribution of such shares from its affiliates Steel Partners II, L.P. and Steel Partners Holdings L.P., respectively, on June 1, 2011. Immediately thereafter, the shares were contributed by SPHG to SPHG Holdings. As a result, the shares are now owned directly by SPHG Holdings and owned indirectly by SPHG by virtue of it being the sole member of SPHG Holdings. SPHG disclaims beneficial ownership of the shares owned by SPHG Holdings except to the extent of its pecuniary interest therein.

**Reporting Owners**

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
SPH Group Holdings LLC C/O STEEL PARTNERS HOLDINGS L.P. 590 MADISON AVENUE, 32ND FLOOR NEW YORK, NY 10022		X		
SPH Group LLC C/O STEEL PARTNERS HOLDINGS L.P. 590 MADISON AVENUE, 32ND FLOOR NEW YORK, NY 10022		X		

**Signatures**

**By: SPH Group Holdings LLC, By: Steel Partners Holdings GP Inc., Manager, By: /s/ Sanford Antignas, Chief Operating Officer**

**6/2/2011**

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\*\* Signature of Reporting Person

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Date

**By: SPH Group LLC, By: Steel Partners Holdings GP Inc., Managing Member, By: /s/ Sanford Antignas, Chief Operating Officer**

**6/2/2011**

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\*\* Signature of Reporting Person

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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.