

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

SCHEDULE 13D
(Rule 13d-101)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT
TO § 240.13d-1(a) AND AMENDMENTS THERETO FILED PURSUANT TO
§ 240.13d-2(a)

(Amendment No. 27)¹

Handy & Harman Ltd.
(Name of Issuer)

Common Stock, par value \$0.01
(Title of Class of Securities)

410315105
(CUSIP Number)

Warren G. Lichtenstein
Steel Partners Holdings L.P.
590 Madison Avenue, 32nd Floor
New York, New York 10022
(212) 520-2300
(Name, Address and Telephone Number of Person
Authorized to Receive Notices and Communications)

June 28, 2012
(Date of Event Which Requires Filing of This Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See § 240.13d-7 for other parties to whom copies are to be sent.

¹ 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 disclosures provided in a prior cover page.

The information required on 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*).

1	NAME OF REPORTING PERSON STEEL PARTNERS HOLDINGS L.P.	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS AF	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION DELAWARE	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER - 0 -
	8	SHARED VOTING POWER 7,202,806
	9	SOLE DISPOSITIVE POWER - 0 -
	10	SHARED DISPOSITIVE POWER 7,202,806
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 7,202,806	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 54.9%	
14	TYPE OF REPORTING PERSON PN	

1	NAME OF REPORTING PERSON SPH GROUP LLC	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS AF	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION DELAWARE	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER - 0 -
	8	SHARED VOTING POWER 7,202,806
	9	SOLE DISPOSITIVE POWER - 0 -
	10	SHARED DISPOSITIVE POWER 7,202,806
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 7,202,806	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 54.9%	
14	TYPE OF REPORTING PERSON OO	

1	NAME OF REPORTING PERSON SPH GROUP HOLDINGS LLC	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS WC, AF	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION DELAWARE	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER - 0 -
	8	SHARED VOTING POWER 7,202,806
	9	SOLE DISPOSITIVE POWER - 0 -
	10	SHARED DISPOSITIVE POWER 7,202,806
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 7,202,806	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 54.9%	
14	TYPE OF REPORTING PERSON OO	

1	NAME OF REPORTING PERSON STEEL PARTNERS HOLDINGS GP INC.	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS AF	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION DELAWARE	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER - 0 -
	8	SHARED VOTING POWER 7,202,806
	9	SOLE DISPOSITIVE POWER - 0 -
	10	SHARED DISPOSITIVE POWER 7,202,806
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 7,202,806	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 54.9%	
14	TYPE OF REPORTING PERSON CO	

1	NAME OF REPORTING PERSON DGT HOLDINGS CORP.	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS WC	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION NEW YORK	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER - 0 -
	8	SHARED VOTING POWER 71,621
	9	SOLE DISPOSITIVE POWER - 0 -
	10	SHARED DISPOSITIVE POWER 71,621
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 71,621	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) LESS THAN 1%	
14	TYPE OF REPORTING PERSON CO	

1	NAME OF REPORTING PERSON WARREN G. LICHTENSTEIN	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS OO	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION USA	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER 175,000
	8	SHARED VOTING POWER - 0 -
	9	SOLE DISPOSITIVE POWER 100,000
	10	SHARED DISPOSITIVE POWER - 0 -
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 175,000	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 1.3%	
14	TYPE OF REPORTING PERSON IN	

1	NAME OF REPORTING PERSON JOHN H. MCNAMARA, JR.	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS PF, OO	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION USA	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER 26,500
	8	SHARED VOTING POWER - 0 -
	9	SOLE DISPOSITIVE POWER 1,500
	10	SHARED DISPOSITIVE POWER - 0 -
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 26,500	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) LESS THAN 1%	
14	TYPE OF REPORTING PERSON IN	

1	NAME OF REPORTING PERSON JOHN J. QUICKE	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS OO	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION USA	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER 15,000
	8	SHARED VOTING POWER - 0 -
	9	SOLE DISPOSITIVE POWER - 0 -
	10	SHARED DISPOSITIVE POWER - 0 -
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 15,000	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) LESS THAN 1%	
14	TYPE OF REPORTING PERSON IN	

1	NAME OF REPORTING PERSON GLEN M. KASSAN	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS OO	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION USA	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER 175,000
	8	SHARED VOTING POWER - 0 -
	9	SOLE DISPOSITIVE POWER 100,000
	10	SHARED DISPOSITIVE POWER - 0 -
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 175,000	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 1.3%	
14	TYPE OF REPORTING PERSON IN	

1	NAME OF REPORTING PERSON LEONARD J. MCGILL	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS OO	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION USA	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER 7,000
	8	SHARED VOTING POWER - 0 -
	9	SOLE DISPOSITIVE POWER - 0 -
	10	SHARED DISPOSITIVE POWER - 0 -
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 7,000	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) LESS THAN 1%	
14	TYPE OF REPORTING PERSON IN	

1	NAME OF REPORTING PERSON JACK L. HOWARD	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS AF, OO	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION USA	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER 108,642
	8	SHARED VOTING POWER - 0 -
	9	SOLE DISPOSITIVE POWER 58,642
	10	SHARED DISPOSITIVE POWER - 0 -
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 108,642	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) LESS THAN 1%	
14	TYPE OF REPORTING PERSON IN	

1	NAME OF REPORTING PERSON EMH HOWARD, LLC	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS WC	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION NEW YORK	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER 57,642
	8	SHARED VOTING POWER - 0 -
	9	SOLE DISPOSITIVE POWER 57,642
	10	SHARED DISPOSITIVE POWER - 0 -
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 57,642	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) LESS THAN 1%	
14	TYPE OF REPORTING PERSON OO	

1	NAME OF REPORTING PERSON JAMES F. MCCABE, JR.	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="radio"/> (b) <input type="radio"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS PF, OO	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION USA	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER 45,712
	8	SHARED VOTING POWER - 0 -
	9	SOLE DISPOSITIVE POWER 18,212
	10	SHARED DISPOSITIVE POWER - 0 -
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 45,712	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES <input type="radio"/>	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) LESS THAN 1%	
14	TYPE OF REPORTING PERSON IN	

The following constitutes Amendment No. 27 to the Schedule 13D filed by the undersigned (“Amendment No. 27”). This Amendment No. 27 amends the Schedule 13D as specifically set forth herein.

Item 3. Source and Amount of Funds or Other Consideration.

Item 3 is hereby amended and restated to read as follows:

The aggregate purchase price of the 7,131,185 Shares owned directly by SPHG Holdings is approximately \$86,219,904, including brokerage commissions. The Shares owned directly by SPHG Holdings were acquired with funds of SPHG Holdings and an affiliated entity that initially purchased a portion of the Shares prior to being contributed to SPHG Holdings.

The aggregate purchase price of the 71,621 Shares owned directly by DGT is approximately \$944,989, including brokerage commissions. The Shares owned directly by DGT were acquired with the working capital of DGT.

Mr. Lichtenstein beneficially owns 75,000 restricted Shares and an additional 100,000 Shares awarded to him in his capacity as Chairman of the Issuer.

The aggregate purchase price of the 57,642 Shares owned by EMH is approximately \$184,280, including brokerage commissions. The Shares owned by EMH were acquired with the working capital of EMH.

Mr. Howard beneficially owns 50,000 restricted Shares and an additional 1,000 Shares awarded to him in his capacity as a director of the Issuer.

The aggregate purchase price of the 500 Shares owned directly by Mr. McNamara is approximately \$5,015, including brokerage commissions. Such Shares were acquired with personal funds. Mr. McNamara beneficially owns 25,000 restricted Shares and an additional 1,000 Shares awarded to him in his capacity as a director of the Issuer.

Mr. Kassan beneficially owns 75,000 restricted Shares and an additional 100,000 Shares awarded to him in his capacity as a director of the Issuer.

The aggregate purchase price of the 5,000 Shares owned directly by Mr. McCabe is approximately \$70,660, including brokerage commissions. Such Shares were acquired with personal funds. Mr. McCabe beneficially owns 27,500 restricted Shares and an additional 8,212 Shares and stock options currently exercisable into 5,000 Shares awarded to him in his capacity as Senior Vice President and Chief Financial Officer of the Issuer.

Mr. McGill beneficially owns 7,000 restricted Shares awarded to him in his capacity as Senior Vice President and Chief Legal Officer of the Issuer.

Mr. Quicke beneficially owns 15,000 restricted Shares awarded to him in his capacity as Vice President of the Issuer.

Set forth on Schedule B annexed to Amendment No. 26 to the Schedule 13D (“Schedule B”) is the aggregate purchase price of the Shares beneficially owned, if any, by each of the persons, who are not Reporting Persons, set forth on Schedule A annexed to Amendment No. 26 to the Schedule 13D (“Schedule A”).

Item 5. Interest in Securities of the Issuer.

Item 5(a) is hereby amended and restated to read as follows:

(a) The aggregate percentage of Shares reported owned by each person named herein is based upon 13,131,404 Shares outstanding, which is the total number of Shares outstanding as of April 17, 2012, as reported in the Issuer's Proxy Statement on Schedule 14A filed with the Securities and Exchange Commission on May 3, 2012.

As of the close of business on June 29, 2012, SPHG Holdings owned directly 7,131,185 Shares. By virtue of their relationships with SPHG Holdings discussed in further detail in Item 2, each of Steel Holdings, SPHG and Steel Holdings GP may be deemed to beneficially own the Shares owned directly by SPHG Holdings. Such Shares, together with the 71,621 Shares owned directly by DGT that Steel Holdings, SPHG, SPHG Holdings and Steel Holdings GP may also be deemed to beneficially own by virtue of their relationships with DGT discussed in Item 2, constitute approximately 54.9% of the Shares outstanding.

As of the close of business on June 29, 2012, DGT owned directly 71,621 Shares, constituting less than 1% of the Shares outstanding. By virtue of their relationships with DGT discussed in further detail in Item 2, each of Steel Holdings, SPHG, SPHG Holdings and Steel Holdings GP may be deemed to beneficially own the Shares owned directly by DGT.

As of the close of business on June 29, 2012, Warren G. Lichtenstein owned directly 100,000 Shares and beneficially owned an additional 75,000 restricted Shares, which in the aggregate constitute approximately 1.3% of the Shares outstanding.

As of the close of business on June 29, 2012, EMH owned directly 57,642 Shares, constituting less than 1% of the Shares outstanding. By virtue of his relationship with EMH discussed in further detail in Item 2, Jack L. Howard may be deemed to beneficially own the Shares owned by EMH.

As of the close of business on June 29, 2012, Jack L. Howard owned directly 1,000 Shares and beneficially owned an additional 50,000 restricted Shares, which, together with the 57,642 Shares owned by EMH that Mr. Howard may also be deemed to beneficially own, constitute less than 1% of the Shares outstanding.

As of the close of business on June 29, 2012, Glen M. Kassan owned directly 100,000 Shares and beneficially owned an additional 75,000 restricted Shares, which in the aggregate constitute approximately 1.3% of the Shares outstanding.

As of the close of business on June 29, 2012, James F. McCabe, Jr. owned directly 13,212 Shares and beneficially owned an additional 32,500 Shares, consisting of 27,500 restricted Shares and 5,000 Shares issuable upon the exercise of stock options, which in the aggregate constitute less than 1% of the Shares outstanding.

As of the close of business on June 29, 2012, Leonard J. McGill beneficially owned 7,000 restricted Shares, constituting less than 1% of the Shares outstanding.

As of the close of business on June 29, 2012, John H. McNamara, Jr. owned directly 1,500 Shares and beneficially owned an additional 25,000 restricted Shares, which in the aggregate constitute less than 1% of the Shares outstanding.

As of the close of business on June 29, 2012, John J. Quicke beneficially owned 15,000 restricted Shares, constituting less than 1% of the Shares outstanding.

Set forth on Schedule B is the aggregate number and percentage of Shares beneficially owned, if any, by each of the persons, who are not Reporting Persons, listed on Schedule A. Unless otherwise indicated thereon, each of the persons listed on Schedule B has (i) the sole power to vote and dispose of the Shares they beneficially own, if any, and (ii) the right to receive, or the power to direct the receipt of dividends from, or proceeds from the sale of, the Shares that they beneficially own, if any.

Item 5(c) is hereby amended to add the following:

(c) Schedule C annexed hereto lists all transactions in the Shares by the Reporting Persons since the filing of Amendment No. 26 to the Schedule 13D. All of such transactions were effected in the open market.

Item 6. Contracts, Arrangements, Understandings or Relationships With Respect to Securities of the Issuer.

Item 6 is hereby amended to add the following:

On June 28, 2012, DGT entered into a Trading Plan (the "Plan") with JonesTrading Institutional Services LLC for the purpose of establishing a trading plan to allow DGT to effect purchases of Shares of the Issuer beginning on July 13, 2012 in compliance with all applicable securities laws and regulations, including Rule 10b5-1 and Rule 10b-18 of the Securities Exchange Act of 1934, as amended, and the rules, policies and procedures of the markets where the transactions are placed. A copy of the Plan is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

Item 7. Material to be Filed as Exhibits.

Item 7 is hereby amended to add the following exhibit:

99.1 Trading Plan by and between DGT Holdings Corp. and JonesTrading Institutional Services LLC, dated June 28, 2012.

SIGNATURES

After reasonable inquiry and to the best of his knowledge and belief, each of the undersigned certifies that the information set forth in this statement is true, complete and correct.

Dated: July 2, 2012

STEEL PARTNERS HOLDINGS L.P.

By: Steel Partners Holdings GP Inc.
General Partner

By: /s/ Jack L. Howard
Jack L. Howard, President

SPH GROUP LLC

By: Steel Partners Holdings GP Inc.
Managing Member

By: /s/ Jack L. Howard
Jack L. Howard, President

SPH GROUP HOLDINGS LLC

By: Steel Partners Holdings GP Inc.
Manager

By: /s/ Jack L. Howard
Jack L. Howard, President

STEEL PARTNERS HOLDINGS GP INC.

By: /s/ Jack L. Howard
Jack L. Howard, President

/s/ Jack L. Howard
JACK L. HOWARD
as Attorney-In-Fact for Warren G. Lichtenstein

DGT HOLDINGS CORP.

By: /s/ John J. Quicke
John J. Quicke
President and Chief Executive Officer

/s/ John J. Quicke
JOHN J. QUICKE

/s/ Leonard J. McGill
LEONARD J. MCGILL

/s/ James F. McCabe, Jr.
JAMES F. MCCABE, JR.

/s/ John H. McNamara, Jr.
JOHN H. MCNAMARA, JR.

/s/ Jack L. Howard
JACK L. HOWARD
as Attorney-In-Fact for Glen M. Kassan

/s/ Jack L. Howard
JACK L. HOWARD

EMH HOWARD, LLC

By: /s/ Jack L. Howard
Jack L. Howard
Managing Member

SCHEDULE CTransactions in the Securities of the Issuer Since the Filing of Amendment No. 26 to the Schedule 13D

<u>Class of Security</u>	<u>Securities Purchased</u>	<u>Price (\$)</u>	<u>Date of Purchase</u>
<u>DGT HOLDINGS CORP.</u>			
Common Stock	2,000	13.4000	05/31/12
Common Stock	2,000	12.8190	06/01/12
Common Stock	5,000	12.8520	06/04/12
Common Stock	3,359	13.0000	06/05/12
Common Stock	3,272	13.0455	06/06/12
Common Stock	5,247	13.0333	06/07/12
Common Stock	3,370	12.9000	06/11/12
Common Stock	2,283	12.8907	06/12/12
Common Stock	6,056	12.6404	06/13/12
Common Stock	1,909	12.6200	06/14/12
Common Stock	1,974	12.7370	06/18/12
Common Stock	2,014	12.9951	06/19/12
Common Stock	1,200	12.9842	06/20/12
Common Stock	2,874	13.0000	06/21/12
Common Stock	8,264	13.0200	06/22/12
Common Stock	666	12.7130	06/26/12
Common Stock	3,901	12.8883	06/28/12

TRADING PLAN
(SEC Rule 10b5-1 and Rule 10b-18)

This Trading Plan is entered into as of June 28, 2012 (the "Signing Date") between DGT HOLDINGS CORP. ("Client") and JonesTrading Institutional Services LLC ("Broker").

WHEREAS, Client wishes to establish this Trading Plan to BUY common shares ("Stock") of HANDY & HARMAN LTD. ("Issuer") into an account or accounts (the "Account") maintained with Broker, in accordance with the requirements of SEC Rule 10b5-1 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), as well as the conditions of Rule 10b-18 of the Exchange Act.

NOW, THEREFORE, Client and Broker agree as follows:

1. Trade Instructions. Client hereby instructs Broker to effect purchases of shares of Stock of Issuer into the Account in accordance with the attached Appendix A ("Appendix A"), which is hereby incorporated by reference into this Trading Plan, and the manner, timing, price and volume conditions of Rule 10b-18 of the Exchange Act. If Client specifies a date for trading which is a weekend or holiday, the trade shall not take place until after the opening of regular market trading hours on the next trading date. All purchases of shares of Stock under this Trading Plan shall be made in accordance with this Trading Plan, any applicable securities laws and regulations (including Rule 10b-18 of the Exchange Act), and the rules, policies and procedures of the markets where the transactions are placed, and neither Broker nor any person executing transactions pursuant to this Trading Plan on its behalf shall deviate from this Trading Plan.

2. Term. This Trading Plan shall become effective on July 13, 2012 (the "Trading Plan Effective Date") and shall terminate on the earlier of:

(a) 4:00 pm (New York time) on August 9, 2012;

(b) execution of all of the trades or expiration of all of the orders relating to such trades as specified in Appendix A;

(c) the date Broker receives notice of (i) the liquidation, dissolution, bankruptcy, receivership or insolvency of Client, (ii) the institution of proceedings for Client's liquidation, dissolution, bankruptcy, receivership or insolvency, (iii) any assignment for the benefit of Client's creditors, (iv) any levy against, seizure, assignment or sale of any substantial part of Client's property by or for any creditor or governmental agency, or (v) any similar event, act or omission, taken by or against Client;

(d) termination of this Trading Plan in accordance with Section 7(b); or

(e) the date on which Client, in its sole discretion, notifies Broker in writing that this Trading Plan shall terminate.

3. Representations and Warranties of Client. Client represents and warrants that as of the date of this Trading Plan:

(a) Client is not aware of any material nonpublic information concerning Issuer or any of its securities (including the Stock) and is entering into this Trading Plan in good faith and not as part of a plan or scheme to evade the prohibitions of Rule 10b5-1 or Rule 10b-18 of the Exchange Act.

(b) The Signing Date occurs within an "open window" period under Issuer's insider trading policies.

(c) Client is not prohibited from purchasing Stock in accordance with Issuer's insider trading policies.

(d) There are no legal, regulatory, contractual or other restrictions applicable to the trades contemplated under this Trading Plan that would interfere with Broker's ability to execute trades and effect delivery and settlement of such trades on behalf of Client (collectively, "Client Trading Restrictions").

4. Representations and Warranties of Broker. Broker represents and warrants that as of the date of this Trading Plan it has implemented reasonable policies and procedures, taking into consideration the nature of Broker's business, to ensure that individuals making investment decisions will not violate the laws prohibiting trading on the basis of material nonpublic information. These policies and procedures include those that restrict any purchase or sale, or cause any purchase or sale, of any security as to which Broker has material nonpublic information, as well as those that prevent such individuals from becoming aware of or in possession of such material nonpublic information

5. Intent to Comply with Rule 10b5-1(c) and Rule 10b-18. It is Client's intent that this Trading Plan comply with the requirements of Rule 10b5-1(c) and Rule 10b-18 of the Exchange Act, and this Trading Plan shall be interpreted to comply with such requirements. The Client and the Broker agree not to take any action that would cause any purchase in the open market not to comply with Rule 10b-18 or Rule 10b5-1. If, and to the extent that, any of the terms of this Trading Plan conflict with the requirements of Rule 10b-18 or Rule 10b5-1, the requirements of Rule 10b-18 and Rule 10b5-1 shall control.

6. Section 13 or Section 16 Filings. Client acknowledges and agrees that Client is responsible for making all filings, if any, required under Section 13 or Section 16 of the Exchange Act (and the rules and regulations thereunder) with respect to trades pursuant to this Trading Plan. Broker will provide Client, at the end of each day on which Stock is purchased by Broker under this Trading Plan, with all relevant information regarding such purchases as may be necessary to enable Client to comply with its reporting and other obligations under applicable securities laws, including the number of shares of Stock purchased in each trade and the price(s) paid.

7. Market Disruptions and Trading Restrictions.

(a) Client understands that Broker may not be able to effect a trade, in whole or in part, due to a market disruption or a legal, regulatory or contractual restriction applicable to Broker or any other event or circumstance. Client also understands that Broker may be unable to effect a trade consistent with ordinary principles of best execution due to insufficient volume of trading, failure of the Stock to reach and sustain a limit order price or other market factors in effect on the trade date specified in Appendix A. As soon as reasonably practicable after the cessation or termination of any such market disruption, restriction, event or circumstance, Broker shall resume effecting trades in accordance with the express provisions of this Trading Plan which are then applicable. Trades that are not executed as the result of any such market disruption, restriction, event or circumstance shall not be deemed to be a part of this Trading Plan.

(b) If Issuer enters into a transaction or any other event occurs that results, in Client's good faith determination, in the imposition of any Client Trading Restrictions, such as a stock offering requiring an affiliate lock-up, Client shall promptly, but in no event later than three days prior to the date of the remaining trade(s) specified in Appendix A, provide Broker notice of such restrictions. With respect to any Client Trading Restrictions for which Client has given Broker notice, Broker shall stop effecting trades under this Trading Plan, and this Trading Plan shall thereupon terminate. In such case, Client and Broker shall cooperate to establish a new trading plan in accordance with the requirements of Rule 10b-5(c) and Rule 10b-18 of the Exchange Act.

8. Hedging Transactions. While this Trading Plan is in effect, Client agrees not to enter into or alter any corresponding or hedging transaction or position with respect to the Stock (including, without limitation, with respect to any securities convertible into or exchangeable for Stock, or any option or other right to purchase or sell Stock or such convertible or exchangeable securities).

9. Margin Loans. Shares subject to this Trading Plan may not be used to secure margin loans to Client made by Broker.

10. Compliance with Laws and Rules. Client understands and agrees that it is the responsibility of Client, and not Broker, to determine whether this Trading Plan meets the requirements of Rule 10b5-1 of the Exchange Act and any other applicable federal or state laws or rules.

11. Entire Trading Plan. This Trading Plan constitutes the entire trading plan between Client and Broker and supersedes and replaces any prior instructions under Rule 10b5-1 or Rule 10b-18 of the Exchange Act from Client to Broker with respect to the purchase of shares into the Account.

12. Notices and Other Communications. Any notices required or permitted to be given by Client under this Trading Plan shall be provided in writing by fax, signed by Client and confirmed by telephone (Attn: Joe Frehe, Fax: 212-244-4311; Tel.: 212-329-8347). With respect to any Client Trading Restrictions, Client shall provide Broker notice of the anticipated duration of such restrictions, but shall not provide Broker information about the nature of such restrictions or any other information about such restrictions. Further, in no event shall Client, at any time while this Trading Plan is in effect, communicate any material nonpublic information concerning Issuer or its securities (including the Stock) to Broker. Further, Client shall not at any time attempt to exercise any influence over how, when or whether to effect trades under this Trading Plan.

13. Third-Party Beneficiary. Client intends Issuer to be a third-party beneficiary of each and every representation and warranty contained in this Trading Plan to the fullest extent necessary to enable Issuer to be fully protected from direct or indirect liability in connection with this Trading Plan.

14. Governing Law. This Trading Plan shall be governed by, and construed in accordance with the laws of, the state of California, as applied to agreements made and wholly performed in the state of California.

15. Amendments and Termination. This Trading Plan (including Appendix A) may only be terminated pursuant to Section 2(e) above or amended pursuant to this Section 15, in either case, by writing signed by Client and acknowledged by Broker; provided, however, that any such amendment or termination shall only be permitted if, at the time of such amendment or termination, (a) Client was not aware of any material nonpublic information concerning Issuer or any of its securities (including the Stock), (b) Issuer was within an "open window" period under Issuer's insider trading policies, (c) such amendment or termination was made in good faith and not as part of a plan or scheme to evade the prohibitions of Rule 10b5-1 or Rule 10b-18 of the Exchange Act, and (d) in the case of any amendment, Client would not be prohibited from purchasing Stock in accordance with Issuer's insider trading policies. If this Trading Plan is terminated pursuant to Section 2(e) and a new trading plan with respect to the purchase of Stock is entered into with Broker or any other person, such new trading plan shall not take effect until at least ten (10) business days after the termination. Similarly, any amendment made pursuant to this Section 15 shall not take effect until at least ten (10) business days after the amendment is adopted. During the ten (10) business day period between the adoption date of the amendment and the effective date of the amendment, the unmodified Trading Plan will remain in effect. Client acknowledges and understands that any amendment to this Trading Plan shall be deemed to constitute the creation of a new trading plan. Accordingly, Client shall be required to restate and reaffirm, as of the date of such amendment, each of the representations and warranties contained in Section 3 of this Trading Plan.

16. Counterparts. This Trading Plan may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have signed this Trading Plan as of the Signing Date.

Signature of Client: /s/ Mark A. Zorko, Chief Financial Officer
Name of Client: DGT Holdings Corp.
Account Number: _____
Date: 06/28/12

Accepted by: JonesTrading Institutional Services LLC:

By: /s/ Moe Cohen
Name: Moe Cohen
Title: Managing Director
Date: 06/28/12

