

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* <u>SPH Group Holdings LLC</u> (Last) (First) (Middle) <u>C/O STEEL PARTNERS HOLDINGS L.P.</u> <u>590 MADISON AVENUE, 32ND FLOOR</u> (Street) <u>NEW YORK NY 10022</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>HANDY & HARMAN LTD. [HNH]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) <u>09/10/2014</u>	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock, par value \$0.01 ⁽¹⁾	09/10/2014		s ⁽⁴⁾		97,550	D	\$26	0	I ⁽²⁾	By DGT Holdings Corp.
Common Stock, par value \$0.01 ⁽¹⁾								7,131,185	D ⁽³⁾	

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

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)					

1. Name and Address of Reporting Person*
SPH Group Holdings LLC
 (Last) (First) (Middle)
C/O STEEL PARTNERS HOLDINGS L.P.
590 MADISON AVENUE, 32ND FLOOR
 (Street)
NEW YORK NY 10022
 (City) (State) (Zip)

1. Name and Address of Reporting Person*
STEEL PARTNERS HOLDINGS L.P.
 (Last) (First) (Middle)
590 MADISON AVENUE, 32ND FLOOR
 (Street)
NEW YORK NY 10022
 (City) (State) (Zip)

1. Name and Address of Reporting Person*
SPH Group LLC

(Last)	(First)	(Middle)
C/O STEEL PARTNERS HOLDINGS L.P.		
590 MADISON AVENUE, 32ND FLOOR		
(Street)		
NEW YORK	NY	10022
(City)	(State)	(Zip)

1. Name and Address of Reporting Person*

[Steel Partners Holdings GP Inc.](#)

(Last)	(First)	(Middle)
C/O STEEL PARTNERS HOLDINGS L.P.		
590 MADISON AVENUE, 32ND FLOOR		
(Street)		
NEW YORK	NY	10022
(City)	(State)	(Zip)

1. Name and Address of Reporting Person*

[DGT Holdings Corp.](#)

(Last)	(First)	(Middle)
C/O STEEL PARTNERS HOLDINGS L.P.		
590 MADISON AVENUE, 32ND FLOOR		
(Street)		
NEW YORK	NY	10022
(City)	(State)	(Zip)

Explanation of Responses:

1. This Form 4 is filed jointly by DGT Holdings Corp. ("DGT"), Steel Partners Holdings L.P. ("Steel Holdings"), SPH Group LLC ("SPHG"), SPH Group Holdings LLC ("SPHG Holdings") and Steel Partners Holdings GP Inc. ("Steel Holdings GP").
2. SPHG Holdings owns approximately 83% of the outstanding shares of Common Stock of DGT and by virtue of this ownership may be deemed to have beneficially owned the shares of Common Stock of the Issuer previously owned directly by DGT. As a result of the transaction reported herein, DGT no longer beneficially owns any securities of the Issuer. As a result, DGT ceased to be subject to the reporting requirements of Section 16 with respect to the securities of the Issuer.
3. Shares owned directly by SPHG Holdings, and owned indirectly by SPHG by virtue of it being the sole member of SPHG Holdings, by Steel Holdings by virtue of its ownership of 99% of the membership interests of SPHG, and by Steel Holdings GP by virtue of it being the general partner of Steel Holdings, the managing member of SPHG and the manager of SPHG Holdings. Steel Holdings, SPHG and Steel Holdings GP disclaim beneficial ownership of the shares owned by SPHG Holdings except to the extent of their pecuniary interest therein.
4. On August 7, 2014, the Issuer commenced a tender offer to purchase for cash (the "Offer") up to \$60 million in value of shares of Common Stock, at a price of \$24.00 per share. On August 21, 2014, the Issuer increased the price per share in the Offer to \$26.00 per share. DGT tendered into the Offer the 97,550 shares of Common Stock it owned directly. The Offer expired at 5:00 P.M., Eastern Time, on September 5, 2014. On September 10, 2014, the Issuer accepted for payment the 97,550 shares of Common Stock DGT tendered into the Offer for an aggregate consideration of \$2,536,300.

[By: SPH Group Holdings LLC,](#)
[By: Steel Partners Holdings GP](#)
[Inc., Manager, By: /s/ James F. McCabe, Jr., Chief Financial](#)
[Officer](#)

[By: Steel Partners Holdings](#)
[L.P., By: Steel Partners](#)
[Holdings GP Inc., General](#)
[Partner, By: /s/ James F. McCabe, Jr., Chief Financial](#)
[Officer](#)

[By: SPH Group LLC, By: Steel](#)
[Partners Holdings GP Inc.,](#)
[Managing Member, By: /s/](#)
[James F. McCabe, Jr., Chief](#)
[Financial Officer](#)

[By: Steel Partners Holdings GP](#)
[Inc., By: /s/ James F. McCabe,](#)
[Jr., Chief Financial Officer](#)

[By: DGT Holdings Corp., By:](#)
[/s/ Leonard McGill, General](#)
[Counsel](#)

** 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 4 (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 Number.