

DSP GROUP INC /DE/  
Form 10-Q/A  
August 30, 2011

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 10-Q**  
**(Amendment No. 1)**

(Mark One)

**QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the Quarterly Period Ended June 30, 2011

or

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from            to

Commission File Number 001-35256

**DSP GROUP, INC.**

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(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**94-2683643**  
(I.R.S. employer  
identification number)

**2580 North First Street, Suite 460**

**San Jose, California**  
(Address of Principal Executive Offices)

**95131**  
(Zip Code)

Registrant's telephone number, including area code: **(408) 986-4300**

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of accelerated filer and large accelerated filer in Rule 12b-2 of the Exchange Act.

Large accelerated filer  Accelerated filer   
Non-accelerated filer  Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

As of August 1, 2011, there were 23,529,992 shares of Common Stock (\$.001 par value per share) outstanding.

**EXPLANATORY NOTE**

DSP Group, Inc. is filing this Amendment No. 1 to its Quarterly Report on Form 10-Q for the quarter ended June 30, 2011 (the Form 10-Q), as filed with the Securities and Exchange Commission on August 9, 2011, solely to furnish Exhibit 101 XBRL interactive data files in accordance with Rule 405(a)(2) of Regulation S-T. This amendment does not otherwise change or update the disclosures set forth in the Form 10-Q as originally filed and does not otherwise reflect events occurring after the original filing of the Form 10-Q.

Pursuant to Rule 406T of Regulation S-T, the interactive data files contained in Exhibit 101 are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections.

**ITEM 6. EXHIBITS**

- 3.1 Amended and Restated Bylaws of DSP Group, Inc., effective as of July 25, 2011 (filed as Exhibit 3.1 to Registrant's Current Report on 8-K filed on July 26, 2011, and incorporated herein by reference)\*.
- 3.2 Certificate of Designations for DSP Group, Inc. Series B Junior Participating Preferred Stock as filed with the Secretary of State of the State of Delaware on July 26, 2011 (filed as Exhibit 3.2 to Registrant's Current Report on 8-K filed on July 26, 2011, and incorporated herein by reference)\*.
- 10.1 Amendment to Employment Agreement by and among DSP Group, Inc., DSP Group, Ltd. and Eliyahu Ayalon, as amended, effective as of May 16, 2011 (filed as Exhibit 10.1 to Registrant's Current Report on 8-K filed on May 20, 2011, and incorporated herein by reference)\*.
- 10.2 Amendment to Employment Agreement by and among DSP Group, Inc., DSP Group, Ltd. and Ofer Elyakim, as amended, effective as of May 16, 2011 (filed as Exhibit 10.2 to Registrant's Current Report on 8-K filed on May 20, 2011, and incorporated herein by reference)\*.
- 10.3 Amendment to Employment Agreement by and among DSP Group, Inc., DSP Group, Ltd. and Dror Levy, as amended, effective as of May 16, 2011 (filed as Exhibit 10.3 to Registrant's Current Report on 8-K filed on May 20, 2011, and incorporated herein by reference)\*.
- 10.4 Rights Agreement, dated as of July 26, 2011, between DSP Group, Inc. and American Stock Transfer and Trust Company, LLC, which includes the form of Right Certificate as Exhibit B and the Summary of Rights to Purchaser Preferred Shares as Exhibit C (filed as Exhibit 10.1 to Registrant's Current Report on 8-K filed on July 26, 2011 and incorporated herein by reference)\*.
- 31.1 Certification of the Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002\*.
- 31.2 Certification of the Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002\*.
- 32.1 Certification of the Chief Executive Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002\*.
- 32.2 Certification of the Chief Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002\*.
- 101.INS XBRL Instance Document\*\*
- 101.SCH XBRL Taxonomy Extension Schema Document\*\*
- 101.CAL XBRL Taxonomy Extension Calculation Linkbase Document\*\*
- 101.DEF XBRL Taxonomy Extension Definition Linkbase Document\*\*
- 101.LAB XBRL Taxonomy Extension Labels Linkbase Document\*\*
- 101.PRE XBRL Taxonomy Extension Presentation Linkbase Document\*\*

\* Filed previously with the Form 10-Q

\*\* Filed herewith

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

DSP GROUP, INC.

(Registrant)

Date: August 30, 2011

By: /s/ Dror Levy

Dror Levy, Chief Financial Officer and Secretary

(Principal Financial Officer and Principal Accounting Officer)