Form 13F Filer Information

0001452857 XXXXXXXX File Number 12-31-2023 Filer CIK Filer CCC Period

Is this a LIVE or TEST Filing? Would you like a return copy?

Radio button checked LIVE Radio button not checked TEST Checkbox not checked YES

Is this an electronic copy of an official filing submitted in paper format? Checkbox not checked YES

Submission Contact Information

Name

Phone

Email Address

Notification Information

Notify via Filing website only? Checkbox not checked YES

Notification will automatically be sent to the Login CIK, Submission Contact, and Primary Issuers. Specify additional addresses below.

Notification Email Addresses:

United States Securities and Exchange Commission Washington, D.C. 20549

OMB APPROVAL

OMB Number: 3235-

0006

Estimated Average burden

hours per response.....23.8

Form 13F

Form 13F Cover Page

Report for the Calendar Year or Quarter Ended: 12-31-2023

Check here if Amendment: Amendment Number:

This Amendment (Check only one.): Checkbox not checked is a restatement. Checkbox not checked adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name: STEEL PARTNERS HOLDINGS L.P.

590 Madison Avenue, 32nd Floor

Address: New York NY 10022

Form 13F File Number: 028-14001

CRD Number (if applicable):

SEC File Number (if applicable): 001-35493

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of Reporting Manager:

Name: Ryan O'Herrin

Title: CFO of General Partner of Reporting Manager

Phone: 212-520-2388

Signature, Place, and Date of Signing:

/s/ Ryan O'Herrin New York, NEW YORK 02-09-2024

[Signature] [City, State] [Date]

Do you wish to provide information pursuant to Special Instruction 5? Radio button not checked Yes Radio button checked No

Additional Information

Report Type (Check only one.):

Checkbox checked 13F HOLDINGS REPORT. (Check here if all holdings of this reporting manager are reported in this report.)

Checkbox not checked 13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).)

Checkbox not checked 13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion are reported by other reporting manager(s).)

Form 13F Summary Page

Report Summary:

Number of Other Included Managers: 6 Form 13F Information table Entry Total: 5

Form 13F Information table Value Total: 29608072

(round to nearest dollar)

List of Other Included Managers:

Provide a numbered list of the name(s) and Form 13F number(s) of all institutional investement managers with respect to which this report is filed, other than the manager filing this report.

	No.	Name	Form 13F File No.	CRD No. (if applicable)	SEC File No. (if applicable)	CIK
1		SPH Group Holdings LLC	028-14563			0001522066
2		SPH Group LLC	028-14887			0001522067
3		Steel Partners Holdings GP Inc.	. 028-14886			0001537666
4		Steel Excel Inc.	028-19004		000-15071	0000709804
5		WebFinancial Holding Corp	028-21748			0001662159
6		Steel Connect, Inc.		1	001-35319	0000914712

[Repeat as necessary.]

Form 13F Filer Information

Filer CIK Filer CCC File Number Period

Is this a LIVE or TEST Filing?

LIVE TEST

Would you like a return copy?

Checkbox not checked YES

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Phone

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Form 13F

Form 13F Cover Page

Report for the Calendar Year or Quarter Ended:

Check here if Amendment: Amendment Number:

This Amendment (Check only one.): Checkbox not checked is a restatement. Checkbox not checked adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name:

Address:

Form 13F File Number:

CRD Number (if applicable):

SEC File Number (if applicable):

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of Reporting Manager:

Name:

[Signature], [Dat	e]						
[City, State]							
Do you wish to provide information pursuant to Special Instruction 5? Radio button not checked Yes Radio button not checked No							
Additional Information							
Report Type (Check only one.):							
Checkbox not checked 13F HOLDINGS REPORT. (Check here if all holdings of this reporting manager are reported in this report.)							
Checkbox not checked 13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).)							
Checkbox not checked 13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion are reported by other reporting manager(s).)							

Title: Phone:

Signature, Place, and Date of Signing: