# 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. 34)1

Handy & Harman Ltd. (Name of Issuer)

<u>Common Stock, par value \$0.01</u> (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)

September 13, 2017
(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  $\Box$ .

*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.

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 REPORTI	NG PERSON		
	STEEL PARTNERS HOLDINGS L.P.			
2	CHECK THE APPRO	PRIATE BOX IF A MEMBER OF A GROUP	(a) □ (b) □	
			(0) 🗆	
3	SEC USE ONLY			
4	SOURCE OF FUNDS			
	AF			
5		CLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR		
	2(e)			
6	CITIZENSHIP OR PI	ACE OF ORGANIZATION		
	DELAWARE			
NUMBER OF	7	SOLE VOTING POWER		
SHARES BENEFICIALLY		- 0 -		
OWNED BY	8	SHARED VOTING POWER		
EACH	Ü	STRICE VOTING TOWER		
REPORTING		8,560,592		
PERSON WITH	9	SOLE DISPOSITIVE POWER		
		- 0 -		
	10	SHARED DISPOSITIVE POWER		
		8,560,592		
11	AGGREGATE AMOU	JNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	8,560,592			
12		AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES		
13	PERCENT OF CLAS	S REPRESENTED BY AMOUNT IN ROW (11)		
		• •		
14	70.0% TYPE OF REPORTIN	IC PERSON		
14	TIL OF REFORM	TEROOT.		
	PN			

1	NAME OF REPORT	ING PERSON		
	SPH GROUP LLC			
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  (a) □			
			(b) 🗆	
3	SEC USE ONLY			
3	SEC USE ONLY			
4	SOURCE OF FUNDS	5		
	A.F.			
5	AF CHECK BOX IF DIS	CLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR	П	
3	2(e)	ODDOUGH OF EDGILE PROCEEDINGS TO REQUIRED POROSTRIP TO TELL 2(a) OR		
	CITIZENGUID OD D	A OF OF OR ON ANY ATVON		
6	CITIZENSHIP OR PI	LACE OF ORGANIZATION		
	DELAWARE			
NUMBER OF	7	SOLE VOTING POWER		
SHARES				
BENEFICIALLY OWNED BY	8	- 0 - SHARED VOTING POWER		
EACH	0	SHARED VOTINGTOWER		
REPORTING		8,560,592		
PERSON WITH	9	SOLE DISPOSITIVE POWER		
		- 0 -		
	10	SHARED DISPOSITIVE POWER		
- 11	A CODEC AEE ANO	8,560,592		
11	AGGREGATE AMO	UNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	8,560,592			
12	CHECK BOX IF THI	E AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES		
13	PERCENT OF CLAS	S REPRESENTED BY AMOUNT IN ROW (11)		
15	LEIGENT OF CENT	STEELED BY THROUTH IN NOTICE		
	70.0%			
14	TYPE OF REPORTIN	NG PERSON		
	00			

1	NAME OF REPORT	ING PERSON	
	SPH GROUP I	HOLDINGS LLC	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) $\square$ (b) $\square$		
3	SEC USE ONLY		
4	SOURCE OF FUNDS		
5	WC, AF, OO CHECK BOX IF DIS 2(e)	SCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR	
6	CITIZENSHIP OR PLACE OF ORGANIZATION  DELAWARE		
NUMBER OF SHARES BENEFICIALLY	7	SOLE VOTING POWER - 0 -	
OWNED BY EACH REPORTING	8	SHARED VOTING POWER  8,560,592	
PERSON WITH	9	SOLE DISPOSITIVE POWER  - 0 -	
	10	SHARED DISPOSITIVE POWER  8,560,592	
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
12	8,560,592  CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES		
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 70.0%		
14	TYPE OF REPORTI	NG PERSON	

1	NAME OF REPORTI	NG PERSON	
	STEEL PARTN	IERS HOLDINGS GP INC.	
2		PRIATE BOX IF A MEMBER OF A GROUP	(a) 🗆
			(b) □
3	SEC USE ONLY		
4	SOURCE OF FUNDS	5	
	A F		
5	AF CHECK BOX IF DIS	CLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR	
J	2(e)	02000112 01 220112 1110 0222 11100 10 112 Q 011122 1 0110 01111 1 0 11211 <b>2</b> (0) 011	_
6	CITIZENSHID OR DI	LACE OF ORGANIZATION	
O	CITIZENSIIII OKTI	LACE OF ORGANIZATION	
	DELAWARE		
NUMBER OF	7	SOLE VOTING POWER	
SHARES BENEFICIALLY		- 0 -	
OWNED BY	8	SHARED VOTING POWER	
EACH			
REPORTING	_	8,560,592	
PERSON WITH	9	SOLE DISPOSITIVE POWER	
		- 0 -	
	10	SHARED DISPOSITIVE POWER	
		8,560,592	
11	AGGREGATE AMO	UNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
- 10	8,560,592	A CORPORATE AMOUNT IN POLICIAN EVOLVIDES CERTAIN SWADES	
12	CHECK BOX IF THE	E AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES	
13	PERCENT OF CLAS	S REPRESENTED BY AMOUNT IN ROW (11)	
	70.0%		
14	TYPE OF REPORTIN	NG PERSON	
	CO		

1	NAME OF REPORT	TING PERSON		
	WARREN G. LICHTENSTEIN			
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) $\square$ (b) $\square$			
3	SEC USE ONLY			
4	SOURCE OF FUNDS			
	00			
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR 2(e)			
6	CITIZENSHIP OR P	PLACE OF ORGANIZATION		
Ü		2.102 01 0.10.11.12.1.10.1		
NUMBER OF	USA	COVE MOTIVIC DOVIED		
NUMBER OF SHARES	7	SOLE VOTING POWER		
BENEFICIALLY		298,624		
OWNED BY	8	SHARED VOTING POWER		
EACH				
REPORTING		- 0 -		
PERSON WITH	9	SOLE DISPOSITIVE POWER		
		298,624		
	10	SHARED DISPOSITIVE POWER		
		- 0 -		
11	AGGREGATE AMC	OUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	298,624			
12		E AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES		
13	PERCENT OF CLAS	SS REPRESENTED BY AMOUNT IN ROW (11)		
	2.40/			
14	2.4% TYPE OF REPORTI	NG PERSON		
17	TITE OF REPORT	NO LEIGON		
	IN			

1	NAME OF REPORT	TING PERSON	
	JACK L. HOV	WARD	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  (a)  (b)  (b)		
3	SEC USE ONLY		
4	SOURCE OF FUNDS		
5	AF, OO CHECK BOX IF DI 2(e)	SCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR	
6	CITIZENSHIP OR I	PLACE OF ORGANIZATION	
NUMBER OF SHARES BENEFICIALLY	7	SOLE VOTING POWER 248,947	
OWNED BY EACH REPORTING	8	SHARED VOTING POWER	
PERSON WITH	9	SOLE DISPOSITIVE POWER  248,947	
	10	SHARED DISPOSITIVE POWER  - 0 -	
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
12	248,947 CHECK BOX IF TH	HE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 2.0%		
14	TYPE OF REPORT	ING PERSON	
	IN		

1	NAME OF REPORT	ING PERSON		
	EMH HOWARD, LLC			
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  (a)			
	(a) $\Box$			
3	SEC USE ONLY			
4	SOURCE OF FUND	S		
	WC			
5		SCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR		
	2(e)			
6	CITIZENSHIP OR P	LACE OF ORGANIZATION		
	NEW YORK			
NUMBER OF	7	SOLE VOTING POWER		
SHARES BENEFICIALLY		57,642		
OWNED BY	8	SHARED VOTING POWER		
EACH REPORTING		- 0 -		
PERSON WITH	9	SOLE DISPOSITIVE POWER		
	10	57,642 SHARED DISPOSITIVE POWER		
	10	SIMINED DISTOSITIVE FOWER		
11	ACCRECATE AMO	- 0 - OUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
11	AGGREGALE AMU	OUNT DENEFTICIALLY OWNED DY EACH REPURITING PERSON		
	57,642			
12	CHECK BOX IF TH	E AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES		
13	PERCENT OF CLAS	SS REPRESENTED BY AMOUNT IN ROW (11)		
	LESS THAN 1%			
14	TYPE OF REPORTI	NG PERSON		
	00			
	00			

1	NAME OF REPORT	ING PERSON	
	DOUGLAS B.	WOODWORTH	
2		OPRIATE BOX IF A MEMBER OF A GROUP	(a) 🗆
			(b) 🗆
_			
3	SEC USE ONLY		
4	SOURCE OF FUNDS	5	
•	Society of Ferri		
	00		
5		CLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2(d) OR	
	2(e)		
6	CITIZENSHIP OR P	LACE OF ORGANIZATION	
	CITIZETOINI ORT	ENGL OF GROWNERHOUS	
	USA		
NUMBER OF	7	SOLE VOTING POWER	
SHARES			
BENEFICIALLY OWNED BY	0	5,387 SHARED VOTING POWER	
EACH	8	SHARED VOTING POWER	
REPORTING		- 0 -	
PERSON WITH	9	SOLE DISPOSITIVE POWER	
		2,958	
	10	SHARED DISPOSITIVE POWER	
		- 0 -	
11	ACCRECATE AMO	UNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
11	1.GGILLG/III / IIVIO	ON DEVELORIZED OWNED DI ERON NEL ORTINO LEROON	
	5,387		
12	CHECK BOX IF TH	E AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES	
13	DEBCENT OF CLAS	SS REPRESENTED BY AMOUNT IN ROW (11)	
13	I LICENT OF CLAS	DI KEI KESEKITED DI AMOONI IN KOW (II)	
	LESS THAN 1	%	
14	TYPE OF REPORTI	NG PERSON	
	***		
	IN		

The following constitutes Amendment No. 34 to the Schedule 13D filed by the undersigned ("Amendment No. 34"). This Amendment No. 34 amends the Schedule 13D as specifically set forth herein.

#### Item 4. Purpose of Transaction.

Item 4 is hereby amended to add the following:

As previously disclosed, on June 26, 2017, Steel Holdings entered into an Agreement and Plan of Merger (the "Merger Agreement") with Handy Acquisition Co., a wholly owned subsidiary of Steel Holdings ("Merger Sub"), and the Issuer pursuant to which, among other things, Steel Holdings and Merger Sub agreed to make an offer (the "Offer") to exchange, for each outstanding Share of the Issuer not already owned by Steel Holdings or any entity that is an affiliate of Steel Holdings, 1.484 6.0% Series A preferred units, no par value, of Steel Holdings. On September 13, 2017, Steel Holdings and Merger Sub commenced the Offer. Unless extended or terminated, the Offer will expire at 12:00 midnight, New York City time, at the end of October 11, 2017.

#### Additional Information and Where to Find It

This Schedule 13D is neither an offer to purchase or exchange nor a solicitation of an offer to sell or exchange Shares of the Issuer, nor shall there be any sale of securities in any jurisdiction in which such offer, sale or exchange would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction. Steel Holdings has filed a tender offer statement on Schedule TO, a prospectus/offer to exchange, a form of letter of transmittal and other related exchange offer documents with the SEC. In addition, the Issuer has filed a Solicitation/Recommendation Statement on Schedule 14D-9 with the SEC. Steel Holdings and the Issuer may also file other documents with the SEC regarding the transaction, including a transaction statement on Schedule 13E-3. The Issuer's stockholders are strongly advised to read the exchange offer materials carefully and in their entirety as they become available, as they may be amended from time to time, because they will contain important information about such exchange offer that the Issuer's stockholders should consider prior to making any decisions with respect to such exchange offer. The Issuer's stockholders will be able to obtain a free copy of any such documents filed with the SEC at the website maintained by the SEC at www.sec.gov. In addition, the Issuer's stockholders will be able to obtain free copies of such materials by contacting MacKenzie Partners, Inc., the information agent for the offer, by phone toll-free at (800) 322-2885 or by email at tenderoffer@mackenziepartners.com.

#### **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: September 13, 2017

#### 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

/s/ Douglas B. Woodworth

DOUGLAS B. WOODWORTH

/s/ Jack L. Howard

JACK L. HOWARD

EMH HOWARD, LLC

By: /s/ Jack L. Howard

Jack L. Howard, Managing Member

12