The Securities and Exchange Commission has not necessarily reviewed the information in this filing and has not determined if it is accurate and complete.

The reader should not assume that the information is accurate and complete.

	OMB APPRO	VAL
UNITED STATES SECURITIES AND EXCHANGE COMMISSION	OMB Number:	3235- 0006
Washington, D.C. 20549 FORM 13F	H YDIRAS'	Oct 31, 2018
FORM 13F COVER PAGE	Estimated ave burden	rage
	hours per response:	23.8

Report for the Cal	endar Year or Quart	er Ended: 12-31-2017				
Check here if Ame	endment	Amendment Number:				
This Amendment	(Check only one.):	is a restatement.				
		adds new holdings entries.				
Institutional Inves	tment Manager Filin	ng this Report:				
Name:	STEEL PARTNI	STEEL PARTNERS HOLDINGS L.P.				
Address:	590 MADISON AVENUE, 32ND FLOOI					
	NEW YORK, N	Y 10022				
Form 13F File Number:	028-14001					

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: Jack L. Howard					
Title:	President of General Partner of Reporting Manager				
Phone: 212-520-2300					
Signature, Place, and Date of Signing:					
/s/ Jack L. Howard		New York, NY	02-13-2018		
[Signatu	ıre]	[City, State]	[Date]		

Report Type (Check only one.):

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

13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).) 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:	3					
Form 13F Information Table Entry Total:	10					
Form 13F Information Table Value Total:	251,054					
	(thousands)					

List of Other Included Managers:

....

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

[If there are no entries in this list, state "NONE" and omit the column headings and list entries.]

No.	Form 13F File Number	Name
1	028-14563	SPH Group Holdings LLC
2	028-14887	SPH Group LLC
3	028-14886	Steel Partners Holdings GP Inc.

The Securities and Exchange Commission has not necessarily reviewed the information in this filing and has not determined if it is accurate and complete.

	The reader should not assume that the information is accurate and complete.
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	OMB APPROVAL		
UNITED STATES SECURITIES AND EXCHANGE COMMISSION	OMB Number:	3235- 0006	
Washington, D.C. 20549 FORM 13F	Expires:	Oct 31, 2018	
FORM 13F INFORMATION TABLE	Estimated average burden		
	hours per response:	23.8	

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN	5		COLUMN 6	COLUMN 7	COLU	MN 8	
			VALUE	SHRS OR	SH/	PUT/	INVESTMENT	OTHER	VOTI	NG AUTHO	RITY
NAME OF ISSUER	TITLE OF CLASS	CUSIP	(x\$1000)	PRN AMT	PRN	CALL	DISCRETION	MANAGER	SOLE	SHARED	NONE
AEROJET ROCKETDYNE HLDGS INC	СОМ	007800105	130,447	4,180,997	SH		OTR	1, 2, 3	0	4,180,997	0
ARMSTRONG FLOORING INC	СОМ	04238R106	1,936	114,396	SH		OTR	1, 2, 3	0	114,396	0
AVIAT NETWORKS INC	COM NEW	05366Y201	10,168	670,240	SH		OTR	1, 2, 3	0	670,240	0
BABCOCK & WILCOX ENTERPRIS I	СОМ	05614L100	11,928	2,100,000	SH		OTR	1, 2, 3	0	2,100,000	0
HUGOTON RTY TR TEX	UNIT BEN INT	444717102	1,400	1,000,000	SH		OTR	1, 2, 3	0	1,000,000	0
HC2 HLDGS INC	СОМ	404139107	5,950	1,000,000	SH		OTR	1, 2, 3	0	1,000,000	0
ISHARES TR	RUSSELL 2000 ETF	464287655	15,246	100,000	SH	Put	OTR	1, 2, 3	0	100,000	0
MODUSLINK GLOBAL SOLUTIONS I	COM NEW	464287655	45,275	18,182,705	SH		OTR	1, 2, 3	0	18,182,705	0
MODUSLINK GLOBAL SOLUTIONS I	NOTE 5.250% 3/0	60786LAB3	10,387	10,505,000	PRN		OTR	1, 2, 3	0	10,505,000	0
STEEL PARTNERS HLDGS L P	LTD PRTRSHIP U	85814R107	18,318	936,968	SH		OTR	1, 2, 3	0	936,968	0