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.

#### UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549 **FORM 13F** 

### **FORM 13F COVER PAGE**

OMB APPROVAL

OMB Number: 3235-0006

Expires: Oct 31, 2018

Estimated average burden
hours per response: 23.8

Report for the Cal	lendar Year d	or Quarter Ended: 09-30	-2023				
Check here if Am	endment	Amendment N	Number:				
This Amendment	(Check only	one.): is a restateme	ent.				
		adds new hol	dings entries.				
Institutional Inve	estment Man	nager Filing this Repor	t:				
Name:	Steel Part	tners Holdings L.P.					
Address:	590 MAI	DISON AVENUE, 32ND 1	FLOOR				
	New Yor	k, NY 10022					
Form 13F File Number:	028-1400	01					
The institutional	investment	manager filing this rep	port and the pe	erson by whom	it is signed here	by represent tha	at the person signing
		ıbmit it, that all inform s, schedules, lists, an					it is understood tha
Person Signing th	nis Renort on	Behalf of Reporting Ma	nager.				
Name:	Ryan O'H		anagor.				
Title:							
Phone:	212-520-2388						
Signature, Place	, and Date o	f Signing:					
/s/ Ryan O'Herrin		New York, NY	11-14-2023				
[Signature]		[City, State]	[Date]				
Report Type (Ch	eck only on	e.):					
X 13F HOLDING	SS REPORT.	(Check here if all holdi	ngs of this repo	rting manager a	re reported in this	report.)	
			•		•	-	

#### Form 13F Summary Page

13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion

13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).)

## **Report Summary:**

Number of Other Included Managers: 5
Form 13F Information Table Entry Total: 6
Form 13F Information Table Value Total: 359,044,920
(thousands)

are reported by other reporting manager(s).)

### **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 Name

1	028-14563	SPH Group Holdings LLC
2	028-14887	SPH Group LLC
3	028-14886	Steel Partners Holdings GP Inc.
4	028-19004	Steel Excel Inc.
5	028-21748	WebFinancial Holding Corporation

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# **UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

## FORM 13F

# **FORM 13F INFORMATION TABLE**

OMB APPROVAL

OMB Number: 3235-0006 Expires: Oct 31, 2018

Estimated average burden hours per response: 23.8

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5		COLUMN 6	COLUMN 7	С	COLUMN 8	
			VALUE	SHRS OR	/ PUT/	INVESTMENT	OTHER	VOTIN	VOTING AUTHORITY	
NAME OF ISSUER	TITLE OF CLASS	CUSIP	(x\$1000)	PRN AMT	N CALL	DISCRETION	MANAGER	SOLE S	SHARED	NONE
SARCOS TECHN AND ROBOTICS CO	COM NEW	80359A205	535,215	626,275 SH		OTR	1, 2, 3, 4	0	626,275	0
STARRETT L S CO	CL A	855668109	2,976,073	276,844 SH		OTR	1, 2, 3, 4	0	276,844	0
STEEL CONNECT INC	COM	858098205	20,993,994	1,999,428 SH		OTR	1, 2, 3, 4	0	1,999,428	0
STEEL PARTNERS HLDGS L P	LTD PRTRSHIP U	85814R107	326,896,400	7,688,044 SH		OTR	1, 2, 3, 4	0	7,688,044	0
TRIUMPH GROUP INC NEW	COM	896818101	1,987,188	259,424 SH		OTR	2, 3, 5	0	259,424	0
WHOLE EARTH BRANDS INC	COM CL A	96684W100	5,656,050	1,571,125 SH		OTR	1, 2, 3, 4	0	1,571,125	0