## FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549

Check this box if no longer subject to
Section 16. Form 4 or Form 5
bligations may continue. See
activation 1/h)

## STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL								
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Estimated average burden								
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person*  McNiff John P				ST	2. Issuer Name and Ticker or Trading Symbol STEEL PARTNERS HOLDINGS L.P. [ SPLP ]									5. Relationship of Report (Check all applicable)  X Director			ting Person(s) to Issuer 10% Owner			
(Last) 590 MAI	`	rst) ( ENUE, 32ND FI	(Middle)			oate of //31/20		st Tran	saction (Month/Day/Year)						Officer (give title below)		le Other below		r (specify v)	
(Street)  NEW YO  (City)			10022 (Zip)		4. 11	4. If Amendment, Date of Original Filed (Month/Day/Year)									Individual or Joint/Group Filing (Check Applicable ine)  X Form filed by One Reporting Person Form filed by More than One Reporting Person					
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																				
		2. Transaction Date (Month/Day/Year)		2A. Deemed Execution Date, ar) if any (Month/Day/Year)		3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 an			d 5)	Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership				
							Code	v	Amount	(A) or (D)	Price		Reported Transaction(s) (Instr. 3 and 4)				(Instr. 4)			
Common Units no par value 10/3			10/31/2	2012	12			A		6,421(1)	A	\$0.00	000	66,793		D				
Common Units no par value														73,	351		I	By Evelyn B Olin Irrevocable Trust <sup>(2)</sup>		
Common Units no par value															16,	201		I	By JNS Charitable Lead Annuity Trust <sup>(3)</sup>	
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																				
Derivative Conversion Date Execution Date, or Exercise (Month/Day/Year) if any				ansaction of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)		8. Price of Derivative Security (Instr. 5)		9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)		10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)				
						v	(A)	(D)	Date Exercisable		Expiration Date	Title	Amount or Number of Shares							

## **Explanation of Responses:**

- 1. Restricted Common Units granted as of October 31, 2012 to the Reporting Person. The Restricted Common Units vest over three years in equal installments on each anniversary of the date of grant.
- 2. The Reporting Person is the co-trustee of the Evelyn B Olin Irrevocable Trust and may be deemed to have shared investment and voting power with respect to the Common Units held by the Evelyn B Olin Irrevocable Trust. The Reporting Person disclaims beneficial ownership of such Common Units beneficially owned by the Evelyn B Olin Irrevocable Trust, except to the extent of his pecuniary interest therein.
- 3. The Reporting Person is the co-trustee of the JNS Charitable Lead Annuity Trust and may be deemed to have shared investment and voting power with respect to the Common Units held by the JNS Charitable Lead Annuity Trust. The Reporting Person disclaims beneficial ownership of such Common Units beneficially owned by the JNS Charitable Lead Annuity Trust, except to the extent of his pecuniary interest therein.

/s/ John P. McNiff 05/21/2013

\*\* Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- $^{\star}$  If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- \*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.