

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**

OMB APPROVAL	
OMB Number:	3235-0006
Estimated average burden hours per response:	23.8

**FORM 13F COVER PAGE**

Report for the Calendar Year or Quarter Ended: **06-30-2024**

Check here if Amendment  Amendment Number:  
This Amendment (Check only one.):  is a restatement.  
 adds new holdings entries.

**Institutional Investment Manager Filing this Report:**

Name: **STEEL PARTNERS HOLDINGS L.P.**  
Address: **590 Madison Avenue, 32nd Floor**  
**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, NY** **07-17-2024**  
[Signature] [City, State] [Date]

**Report Type (Check only one.):**

- 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: **6**  
Form 13F Information Table Entry Total: **7**  
Form 13F Information Table Value Total: **78,959,037**  
(round to nearest dollar)

**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.	Name	Form 13F File Number	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.	028-05757		001-35319	0000914712

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**FORM 13F**

**FORM 13F INFORMATION TABLE**

**OMB APPROVAL**

OMB Number: 3235-0006  
 Estimated average burden  
 hours per response: 23.8

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8					
NAME OF ISSUER	TITLE OF CLASS	CUSIP	FIGI	VALUE (to the nearest dollar)	SHRS OR PRN AMT	SH/ PRN	PUT/ CALL	INVESTMENT DISCRETION	OTHER MANAGER	SOLE SHARED	VOTING AUTHORITY NONE	
23ANDME HOLDING CO	CLASS A COM	90138Q108		819,757	2,095,493	SH		OTR	3, 5, 6	0	2,095,493	0
CONTEXTLOGIC INC	CL A NEW	21077C305		4,566,361	799,713	SH		OTR	3, 5, 6	0	799,713	0
DMC GLOBAL INC	COM	23291C103		28,451,222	1,973,039	SH		OTR	3, 5, 6	0	1,973,039	0
LUXFER HLDGS PLC	SHS	G5698W116		3,074,584	265,279	SH		OTR	3, 5, 6	0	265,279	0
MERCURY SYS INC	COM	589378108		1,795,996	66,543	SH		OTR	3, 5, 6	0	66,543	0
NATIONAL PRESTO INDS INC	COM	637215104		943,858	12,563	SH		OTR	3, 5, 6	0	12,563	0
STEEL CONNECT INC	COM	858098205		39,307,259	3,061,313	SH		OTR	1, 2, 3, 4	0	3,061,313	0