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
Estimated average burden
hours per response: 23.8

| y | |
|----------------------------------|--|
| Report for the Calend | dar Year or Quarter Ended: 03-31-2024 |
| Check here if Amend | ment Amendment Number: |
| This Amendment (Ch | eck only one.): is a restatement. |
| | adds new holdings entries. |
| Institutional Investn | nent Manager Filing this Report: |
| Name: | STEEL PARTNERS HOLDINGS L.P. |
| Address: | 590 Madison Avenue, 32nd Floor |
| | New York, NY 10022 |
| Form 13F File Number | er: 028-14001 |
| CRD Number (if applicable): | |
| SEC File Number (if applicable): | 001-35493 |
| all required items, st | zed to submit it, that all information contained herein is true, correct and complete, and that it is understood that tatements, schedules, lists, and tables, are considered integral parts of this form. Report on Behalf of Reporting Manager: |
| | Ryan O'Herrin |
| | CFO of General Partner of Reporting Manager |
| Phone: | 212-520-2388 |
| Signature, Place, an | nd Date of Signing: |
| /s/ Ryan O'Herrin | New York, NY 05-15-2024 |
| [Signatur | e] [City, State] [Date] |
| | |
| Report Type (Check | only one.): |
| | REPORT. (Check here if all holdings of this reporting manager are reported in this report.) |
| 1 13F NOTICE. (Ch | eck 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

Form 13F Summary Page

Report Summary:

Number of Other Included Managers: 6
Form 13F Information Table Entry Total: 10
Form 13F Information Table Value Total: 44,458,345
(round to

are reported by other reporting manager(s).)

(round to nearest dollar) 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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UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FÖRM 13F

OMB APPROVAL OMB Number: Estimated average burden

23.8

hours per response:

FORM 13F INFORMATION TABLE

| COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 | COLUMN 6 | COLUMN 7 | COLUMN 8 | |
|-----------------------------|-------------------|-----------|---------------------------------|---------------------|------------|-------------|---------------|------|
| | | | VALUE | SHRS SH/ PUT/ | INVESTMENT | OTHER | VOTING AUTHOR | RITY |
| NAME OF ISSUER | TITLE OF CLASS | CUSIP FIG | (to the I nearest dollar) | PRN AMT PRN CALL | DISCRETION | MANAGER | SOLE SHARED I | NONE |
| 23ANDME HOLDING CO | CLASS A COM | 90138Q108 | 1,114,802 | 2,095,493 SH | OTR | 3, 5, 6 | 0 2,095,493 | 0 |
| CONTEXTLOGIC INC | CL A NEW | 21077C305 | 420,628 | 73,924 SH | OTR | 3, 5, 6 | 0 73,924 | 0 |
| DMC GLOBAL INC | COM | 23291C103 | 5,412,431 | 277,703 SH | OTR | 3, 5, 6 | 0 277,703 | 0 |
| LUXFER HLDGS PLC | SHS | G5698W116 | 3,032,520 | 292,432 SH | OTR | 3, 5, 6 | 0 292,432 | 0 |
| MERCURY SYS INC | COM | 589378108 | 1,963,019 | 66,543 SH | OTR | 3, 5, 6 | 0 66,543 | 0 |
| NATIONAL PRESTO INDS INC | COM | 637215104 | 1,052,779 | 12,563 SH | OTR | 3, 5, 6 | 0 12,563 | 0 |
| PALLADYNE AI CORP | COM NEW | 80359A205 | 326,712 | 180,504 SH | OTR | 1, 2, 3, 4 | 0 180,504 | 0 |
| STARRETT L S CO | CL A | 855668109 | 4,399,051 | 276,844 SH | OTR | 1, 2, 3, 4 | 0 276,844 | 0 |
| STEEL CONNECT INC | COM | 858098205 | 19,147,869 | 2,017,689 SH | OTR | 1, 2, 3, 4 | 0 2,017,689 | 0 |
| WHOLE EARTH BRANDS INC | COM CL A | 96684W100 | 7,588,534 | 1,571,125 SH | OTR | 1, 2, 3, 4 | 0 1,571,125 | 0 |