

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL	
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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* <u>Rosen Lon</u> <hr/> (Last) (First) (Middle) C/O STEEL PARTNERS HOLDINGS L.P. 590 MADISON AVENUE, 32ND FLOOR <hr/> (Street) NEW YORK NY 10022 <hr/> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>STEEL PARTNERS HOLDINGS L.P. [SPLP]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) 04/12/2022	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	
Rule 10b5-1(c) Transaction Indication <input type="checkbox"/> Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10.		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Units no par value	04/12/2022		G		530 ⁽¹⁾	D	\$0	1,787	D	
Common Units no par value	04/12/2022		G		530 ⁽¹⁾	A	\$0	19,577	I	By Family Trust
Common Units no par value	05/23/2022		G		1,787 ⁽¹⁾	D	\$0	0	D	
Common Units no par value	05/23/2022		G		1,787 ⁽¹⁾	A	\$0	21,364	I	By Family Trust
Common Units no par value	07/13/2022		G		536 ⁽¹⁾	D	\$0	0	D	
Common Units no par value	07/13/2022		G		536 ⁽¹⁾	A	\$0	21,900	I	By Family Trust
Common Units no par value	10/17/2022		G		540 ⁽¹⁾	D	\$0	0	D	
Common Units no par value	10/17/2022		G		540 ⁽¹⁾	A	\$0	22,440	I	By Family Trust
Common Units no par value	01/20/2023		G		559 ⁽¹⁾	D	\$0	0	D	
Common Units no par value	01/20/2023		G		559 ⁽¹⁾	A	\$0	22,999	I	By Family Trust
Common Units no par value	05/19/2023		G		544 ⁽¹⁾	D	\$0	0	D	
Common Units no par value	05/19/2023		G		544 ⁽¹⁾	A	\$0	23,543	I	By Family Trust
Common Units no par value	07/24/2023		G		522 ⁽¹⁾	D	\$0	0	D	
Common Units no par value	07/24/2023		G		522 ⁽¹⁾	A	\$0	24,065	I	By Family Trust
Common Units no par value	10/27/2023		G		532 ⁽¹⁾	D	\$0	0	D	
Common Units no par value	10/27/2023		G		532 ⁽¹⁾	A	\$0	24,597	I	By Family Trust
Common Units no par value	01/01/2024		A		599 ⁽²⁾	A	\$0	599	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	4. Deemed Execution Date, if any (Month/Day/Year)	5. Transaction Code (Instr. 8)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code V	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Explanation of Responses:

1. Represents Common Units gifted by the Reporting Person to a family trust of which the Reporting Person is a trustee. As a result, the Reporting Person indirectly beneficially owns the Common Units gifted to the family trust.

2. Restricted Common Units granted to the Reporting Person under the Issuer's existing director compensation program under which each non-management director receives equity compensation in the form of Restricted Common Units in four separate quarterly installments. These Restricted Common Units vested immediately.

/s/ Maria Reda as attorney-in-fact for Lon Rosen 01/03/2024

** Signature of Reporting Person Date

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

* 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.