



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 File Number	Name
1	028-14563	SPH Group Holdings LLC
2	028-14887	SPH Group LLC
3	028-14886	Steel Partners Holdings GP Inc.

---

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  
Expires: July 31, 2015  
Estimated average burden  
hours per response: 23.8

**FORM 13F INFORMATION TABLE**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	
NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x\$1000)	SHRS OR PRN AMT	SH/ PUT/ CALL	INVESTMENT DISCRETION	OTHER MANAGER	VOTING AUTHORITY SOLE SHARED NONE
Ambassadors Group Inc	COM	023177108	3,487	749,975	SH	OTR	1, 2, 3	0 749,975 0
API Technologies Corp	COM	00187E203	4,878	1,430,573	SH	OTR	1, 2, 3	0 1,430,573 0
Aviat Networks Inc	COM	05366Y102	2,770	909,700	SH	OTR	1, 2, 3	0 909,700 0
Basic Energy Services Inc	COM	06985P100	1,578	100,000	SH	OTR	1, 2, 3	0 100,000 0
C&J Energy Services Inc	COM	12467B304	231	10,000	SH	OTR	1, 2, 3	0 10,000 0
Chimera Investment Corp	COM	16934Q109	3,100	909,700	SH	OTR	1, 2, 3	0 909,700 0
CST Brands Inc	COM	12646R105	367	10,000	SH	OTR	1, 2, 3	0 10,000 0
Forbes Energy Services Ltd	COM	345143101	11,889	3,635,789	SH	OTR	1, 2, 3	0 3,635,789 0
GENCORP INC	COM	368682100	75,342	4,180,997	SH	OTR	1, 2, 3	0 4,180,997 0
HANDY & HARMAN LTD	COM	410315105	175,008	7,228,735	SH	OTR	1, 2, 3	0 7,228,735 0
Invesco Dynamic Credit Opportu	COM	46132R104	5,305	411,217	SH	OTR	1, 2, 3	0 411,217 0
Lifevantage Corp	COM	53222K106	165	100,000	SH	OTR	1, 2, 3	0 100,000 0
MODUSLINK GLOBAL SOLUTIONS	COM	60786L107	37,072	6,481,185	SH	OTR	1, 2, 3	0 6,481,185 0
NATHAN'S FAMOUS INC	COM	632347100	22,455	445,456	SH	OTR	1, 2, 3	0 445,456 0
Nature's Sunshine Products Inc	COM	639027101	605	34,912	SH	OTR	1, 2, 3	0 34,912 0
Noble Corp	COM	655044105	521	13,900	SH	OTR	1, 2, 3	0 13,900 0
Nuance Communications Inc	COM	67020Y100	152	10,000	SH	OTR	1, 2, 3	0 10,000 0
Oil States International Inc	COM	678026105	509	5,000	SH	OTR	1, 2, 3	0 5,000 0
Parker Drilling Co	COM	701081101	1,206	148,353	SH	OTR	1, 2, 3	0 148,353 0
SELECTICA INC	COM	816288203	2,665	415,750	SH	OTR	1, 2, 3	0 415,750 0
Skullcandy Inc	COM	83083J104	8,504	499,600	SH	OTR	1, 2, 3	0 499,600 0
SL INDS INC	COM	784413106	26,960	994,840	SH	OTR	1, 2, 3	0 994,840 0
STEEL PARTNERS HLDGS LP	LTD PRTRSHIP U	85814R107	49,757	2,867,836	SH	OTR	1, 2, 3	0 2,867,836 0
Superior Energy Services Inc	COM	868157108	1,996	75,000	SH	OTR	1, 2, 3	0 75,000 0
TeleCommunication Systems Inc	COM	87929J103	464	200,000	SH	OTR	1, 2, 3	0 200,000 0
Transocean Ltd	COM	H8817H100	2,471	50,000	SH	OTR	1, 2, 3	0 50,000 0
Unit Corp	COM	909218109	1,032	20,000	SH	OTR	1, 2, 3	0 20,000 0

