

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
Expires:	Oct 31, 2018
Estimated average burden hours per response:	23.8

Report for the Calendar Year or Quarter Ended: 12-31-2013

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

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: Jack L. Howard  
Title: President of General Partner of Reporting Manager  
Phone: 212-520-2300

Signature, Place, and Date of Signing:

/s/ Jack L. Howard                      New York, NY                      02-07-2014  
[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: 3  
Form 13F Information Table Entry Total: 27  
Form 13F Information Table Value Total: 440,490  
(thousands)

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.	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.

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FORM 13F INFORMATION TABLE

OMB APPROVAL	
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COLUMN 1 NAME OF ISSUER	COLUMN 2 TITLE OF CLASS	COLUMN 3 CUSIP	COLUMN 4 VALUE (x\$1000)	COLUMN 5			COLUMN 6 INVESTMENT DISCRETION	COLUMN 7 OTHER MANAGER	COLUMN 8 VOTING AUTHORITY		
				SHRS OR PRN AMT	SH/ PRN	PUT/ CALL			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 L P	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