

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

Report for the Calendar Year or Quarter Ended: **03-31-2018**

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** **05-11-2018**
[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: **8**
Form 13F Information Table Value Total: **229,918**
(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

FORM 13F INFORMATION TABLE

OMB APPROVAL

OMB Number: 3235-0006
 Expires: July 31, 2015
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 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	VALUE (x\$1000)	SHRS OR SH/ PRN AMT	PUT/ CALL DISCRETION	INVESTMENT MANAGER	OTHER VOTING AUTHORITY
							SOLE SHARED NONE
AEROJET ROCKETDYNE HLDGS INC	COM	007800105	116,942	4,180,997 SH	OTR	1, 2, 3	0 4,180,997 0
AVIAT NETWORKS INC	COM NEW	05366Y201	11,233	670,240 SH	OTR	1, 2, 3	0 670,240 0
BABCOCK & WILCOX ENTERPRIS I	COM	05614L100	30,560	6,993,219 SH	OTR	1, 2, 3	0 6,993,219 0
ESTERLINE TECHNOLOGIES CORP	COM	297425100	732	10,000 SH	OTR	1, 2, 3	0 10,000 0
HUGOTON RTY TR TEX	UNIT BEN INT	444717102	700	1,000,000 SH	OTR	1, 2, 3	0 1,000,000 0
STEEL CONNECT INC	COM	858098106	38,547	18,182,705 SH	OTR	1, 2, 3	0 18,182,705 0
MODUSLINK GLOBAL SOLUTIONS I	NOTE 5.250% 3/0	60786LAB3	14,431	14,940,000 PRN	OTR	1, 2, 3	0 14,940,000 0
STEEL PARTNERS HLDGS L P	LTD PRTRSHIP U	85814R107	16,772	936,968 SH	OTR	1, 2, 3	0 936,968 0