FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATE	MENT	OF	CHA	NGI

ES IN BENEFICIAL OWNERSHIP

OMB APPROVAL 3235-0287 Estimated average burden hours per response: 0.5

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* HOWARD JACK L			<u>ST</u>									5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director X 10% Owner X Officer (give title Other (specify below) President						
(Last) (First) (Middle) C/O STEEL PARTNERS HOLDINGS L.P.				3. Date of Earliest Transaction (Month/Day/Year) 09/13/2023														
590 MADISON AVENUE, 32ND FLOOR			4. If									6. Individual or Joint/Group Filing (Check Applicable Line)						
(Street) NEW Y	eet) W YORK NY 10022												Form filed by One Reporting Person Y Form filed by More than One Reporting Person					
(City)	y) (State) (Zip)				Rule 10b5-1(c) Transaction Indication													
. , ,	,		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-Deriva	ative	Securities	Ac	quire	d, Di	sposed o	f, or B	eneficia	lly Own	ed					
1. Title of Security (Instr. 3) 2. Transactio Date (Month/Day/Y				2A. Deemed Execution Da if any (Month/Day/)	tion Date,	3. Transa Code (8)		4. Securities Disposed Of 5)		5. Amour Securitie Beneficia Owned F	s Illy ollowing	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership				
						Code	v	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)			(Instr. 4)				
6% Serie	s A Preferre	ed Units ⁽¹⁾	09/13/20	023			S		4,582	D	\$22.94	124,	607	I)			
6% Serie	s A Preferre	ed Units ⁽¹⁾	09/14/20	023			S		3	D	\$23.05	124,	604	I)			
6% Serie	s A Preferre	ed Units ⁽¹⁾	09/15/20	023			S		3,188	D	\$23.06	121,	416	I)			
Common	Units, no p	ar value ⁽¹⁾										2,071	,621	I)			
Common Units, no par value ⁽¹⁾										869,	833			By Article V Trust ⁽³⁾				
Common Units, no par value ⁽¹⁾										1,0	00			By Daughter ⁽⁶⁾				
Common Units, no par value ⁽¹⁾										1,0	00			By Daughter ⁽⁶⁾				
Common Units, no par value ⁽¹⁾										1,0	00			By Daughter ⁽⁶⁾				
Common Units, no par value ⁽¹⁾											114,	794		I	By EMH Howard, LLC ⁽²⁾			
Common	Units, no p	ar value ⁽¹⁾										312	2.5		I I	By Spouse		
Common	Common Units, no par value ⁽¹⁾										1,551,652				By II Trust ⁽⁴⁾			
Common Units, no par value ⁽¹⁾										755,	938			By III Trust ⁽⁵⁾				
Common Units, no par value ⁽¹⁾					1			I	By SPH SPV-I LLC									
6% Series A Preferred Units ⁽¹⁾											87,649		I I		By EMH Howard, LLC ⁽²⁾			
		Ta	ble II - Derivat (e.g., pı		Securities <i>i</i>							y Owne	d					
1. Title of Derivative Conversion or Exercise Price of Derivative Security			3A. Deemed Execution Date, if any (Month/Day/Year)		saction of Deriv Secu Acqu (A) o Disp of (D	r osed) r. 3, 4	Expir	ation I	rcisable and Date //Year)	7. Title Amour Securi Under Deriva Securi 3 and	nt of ties lying tive ty (Instr.	8. Price of Derivative Security (Instr. 5)	tive derivative ty Securities		10. Ownersh Form: Direct (D or Indirec (I) (Instr.	Beneficial Ownership ct (Instr. 4)		

		Tal	ole II - Derivat (e.g., pı					ired, Disp options, o					t		
1. Title of	2.	3. Transaction	3A. Deemed	⊈ ode	V	(6A)Nu	n(D) r	Expiration D	ist⊋abthe and	7itTétl	e Salnadres	8. Price of Derivative	9. Number of derivative	10. Ownership	11. Nature
Security (instr. 3)	or Exercise In Additions of Perivating Security	(Month/Day/Year)* Reporting Person*	if any (Month/Day/Year)	Code (instr.	Acqu (A) o Disp	rities iired r osed	(Month/Day/		Secu Unde Deriv	rities rlying ative rity (Instr.	Security (Instr. 5)	Securities Beneficially Owned Following Reported	Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)
(Last)		 (First) ERS HOLDING	(Middle)			of (D) (Instr. 3, 4 and 5)							Transaction(s) (Instr. 4)		
	1	ENUE, 32ND F	ı												
(Street) NEW Y	ORK I	NY 	10022	Code		(0)	(5)	Date Exercisable	Expiration	Title	Amount or Number of Shares				
(City)		(State)	(Zip)	Code	4	(A)	(D)	Exercisable	Date	Title	Snares				
l	ind Address of Howard L	Reporting Person*			_										
(Last) 590 MA		(First) ENUE, 32ND F	(Middle)												
(Street) NEW Y	ORK	NY	10022												
(City)		(State)	(Zip)		-										

Explanation of Responses:

- 1. This Form 4 is filed jointly by Jack L. Howard and EMH Howard, LLC ("EMH") (collectively, the "Reporting Persons"). Each of the Reporting Persons may be deemed to be a member of a Section 13(d) group that collectively owns more than 10% of the Issuer's outstanding Common Units (the "Common Units"). Each of the Reporting Persons disclaims beneficial ownership of the securities reported herein, except to the extent of his or its pecuniary interest therein. Mr. Howard's direct ownership includes Common Units and 6% Series A Preferred Units of the Issuer (the "Series A Preferred") held by an entity that is 100% owned by him.
- 2. Mr. Howard, as the Managing Member of EMH, may be deemed to beneficially own the Common Units and Series A Preferred held by EMH.
- $3.\ Mr.\ Howard\ is\ a\ trustee\ of\ the\ Article\ V\ Trust.\ Mr.\ Howard\ does\ not\ have\ a\ pecuniary\ interest\ in\ the\ securities\ held\ by\ the\ Article\ V\ Trust.$
- 4. Mr. Howard is a trustee of the II Trust. Mr. Howard does not have a pecuniary interest in the securities held by the II Trust.
- 5. Mr. Howard is a trustee of the III Trust. Mr. Howard does not have a pecuniary interest in the securities held by the III Trust.
- 6. Mr. Howard disclaims beneficial ownership of these securities, and this report shall not be deemed an admission that Mr. Howard is the beneficial owner of such securities for purposes of Section 16 or for any other purpose.

By: /s/ Maria Reda as

attorney-in-fact for Jack L. 09/15/2023

Howard

By: EMH Howard, LLC, By:

/s/ Maria Reda as attorney-in-09/15/2023

fact for Jack L. Howard,

Managing Member

** 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.