FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

washington, D.C. 200

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

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1. Name and Address of Reporting Person* <u>LICHTENSTEIN WARREN G</u>				STE	2. Issuer Name and Ticker or Trading Symbol STEEL PARTNERS HOLDINGS L.P. [SPLP]									k all app	licable)	ng Person(s) to Issuer X 10% Owner			
						.]								X		er (give title			specify
		st) (ERS HOLDING ENUE, 32ND F			3. Date of Earliest Transaction (Month/Day/Year) 04/23/2020								Executive Chairman						
					4. If A	mend	ment,	Date o	f Origina	l Filed	l (Month/Da	y/Year)		vidual o	Joint/Group	p Filin	g (Check A	Applicable
(Street) NEW YORK	K NY	. 1	10022		Line) Form filed by One Reporting Person X Form filed by More than One Reporting Person														
(City)	(Sta	ite) (2	Zip)												1 0100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
		Table	l - Noi	n-Deriva	tive S	ecu	rities	Acq	uired,	Dis	oosed of	, or E	Bene	ficially	/ Own	ed			
1. Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)		Execution Date,		3. Transaction Code (Instr. 8)		4. Securities Acquired (A Disposed Of (D) (Instr. 3, 5)			Securit Benefic Owned	5. Amount of Securities Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership				
									Code	v	Amount	(A) (D)	or F	Price	Reported Transaction(s) (Instr. 3 and 4)				(Instr. 4)
Common Uni	Common Units no par value ⁽¹⁾		04/23/2020					P ⁽⁵⁾		100	A	A	\$4.97	192,818		I		By Steel Partners, Ltd. ⁽³⁾	
Common Uni	Common Units no par value ⁽¹⁾ 04/23/2		2020)20		P ⁽⁵⁾		2,200	A	A	\$5	195,018			I	By Steel Partners, Ltd. ⁽³⁾			
Common Uni	its no pa	r value ⁽¹⁾													1,5	37,623		D	
Common Units no par value ⁽¹⁾													1,5	40,706		I	By SPH SPV-I LLC ⁽²⁾		
Common Units no par value ⁽¹⁾													6,3	62,920		I	By WGL Capital LLC ⁽⁴⁾		
6% Series A Preferred Units ⁽¹⁾										\top			41	0,787		D			
		Ta	ble II -	 Derivati	ve Se	curi	ties A	Acqu	ired, D	ispo	sed of, o	or Be	nefi	cially	Owne	d	<u> </u>		
			_	· • · · ·		lls, v	_		•		onvertib	_		- í					
Derivative Conversion Date		3. Transaction Date (Month/Day/Year)	Executi if any	ıny		4. Transaction Code (Instr. 8)		of		Exerci on Da Day/Yo		7. Title and Amount of Securities Underlying Derivative Security (Ins 3 and 4)		De Se (In	Price of rivative curity str. 5)	9. Number derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	y i	Ownership Form: Direct (D) or Indirect (I) (Instr. 4	Beneficial Ownership (Instr. 4)
					Code	v	(A)	(D)	Date Exercisa	able	Expiration Date	Title	Amo or Num of Shar	ber					
		Reporting Person [*] N WARREN																	
	PARTN	First) ERS HOLDING	GS L.P.	ldle)															

(Street) **NEW YORK** NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person^* Steel Partners, Ltd.

(Last)	(First)	(Middle)							
590 MADISON AVENUE, 32ND FLOOR									
(Street)									
NEW YORK	NY	10022							
(City)	(State)	(Zip)							
1. Name and Address of Reporting Person*									
WGL Capital	<u>LLC</u>								
(Last)	Last) (First) (Middle)								
590 MADISON AVENUE, 32ND FLOOR									
(Street)									
NEW YORK	NY	10022							
(City)	(State)	(Zip)							
	1. Name and Address of Reporting Person*								
SPH SPV-I LI	SPH SPV-I LLC								
(Last)	(First)	(Middle)							
590 MADISON AVENUE, 32ND FLOOR									
(Street)									
NEW YORK	NY	10022							
(City)	(State)	(Zip)							

Explanation of Responses:

- 1. This Form 4 is filed jointly by WGL Capital LLC ("WGL"), Steel Partners, Ltd. ("SPL"), SPH SPV-I LLC ("SPH SPV") and Warren G. Lichtenstein (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. Each of the Reporting Persons disclaims beneficial ownership of the securities reported herein, except to the extent of his or its pecuniary interest therein.
- 2. Mr. Lichtenstein, as the Managing Member of SPH SPV, may be deemed to beneficially own the Common Units owned directly by SPH SPV.
- 3. Mr. Lichtenstein, as the Chief Executive Officer and a control person of SPL, may be deemed to beneficially own the Common Units owned directly by SPL.
- 4. SPL, as the sole Member of WGL, and Mr. Lichtenstein, as the Manager of WGL and the Chief Executive Officer and a control person of SPL, may be deemed to beneficially own the Common Units owned directly by WGL.
- 5. The transactions reported in this Form 4 were effected pursuant to a Rule 10b5-1 trading plan.

Remarks:

Exhibit 24 - Power of Attorney

04/27/2020 Attorney-in-Fact for Warren G. Lichtenstein By: Steel Partners, Ltd., By: /s/ Maria Reda, as Attorneyin-Fact for Warren G. 04/27/2020 Lichtenstein, Chief Executive Officer By: WGL Capital LLC, By: /s/ Maria Reda, as Attorney-04/27/2020 in-Fact for Warren G. Lichtenstein, Manager By: SPH SPV-I LLC, By: /s/ Maria Reda, as Attorney-in-04/27/2020 Fact for Warren G. Lichtenstein, Managing <u>Member</u> ** Signature of Reporting Person Date

By: /s/ Maria Reda, as

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.

POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, that WARREN G. LICHTENSTEIN, with a business address c/o Steel Services, Ltd., 590 Madison Avenue, 32nd Floor, New York, NY 10022 ("Grantor"), does hereby nominate, constitute, and appoint MARIA REDA, with a business address c/o Steel Partners Holdings L.P., 590 Madison Avenue, 32nd Floor, New York, NY 10022 ("Attorney"), as Grantor's true and lawful attorney-in-fact and agent, but without any power to delegate to any other person any of the powers granted hereby, effective as provided below, to act in Grantor's name, place and stead in any way that Grantor could do if personally present and acting, to:

- 1. Execute for and on behalf of the undersigned all filings with the Securities and Exchange Commission, any stock exchange and any other regulatory, administrative or similar authority, and all memoranda, correspondence, communications or the like, except that such attorney-in-fact shall have no power to execute any document that has the effect of creating a financial commitment or financial obligation of Grantor, Steel Partners Ltd., Steel Partners Holdings L.P. or their affiliates.
- 2. Do and perform any and all acts for and on behalf of the undersigned that may be necessary or desirable to complete and execute any such document, complete and execute any amendment or amendments thereto, and timely file such document with the appropriate authority.
- 3. Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming any of the undersigned's responsibilities to comply with any rules or regulations including federal securities laws.

This Power of Attorney shall remain in full force and effect until revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

[Signatures on Following Page]

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 27th day of April, 2020.

/s/ Warren G. Lichtenstein Warren G. Lichtenstein