FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D	.C. 20549
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL									
OMB Number: 3235-028									
Estimated average burden									
hours per response:									

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

		f Reporting Person*	i								Symbol DINGS	L.P. [o of Reportin	ng Perso	on(s) to Is	suer	
Karros Eric P.					SPL									X	Direc		tor 10% Ow			
(Last)	(Fi	,								_		Office belov	er (give title v)		Other (specify below)					
(Last) (First) (Middle) C/O STEEL PARTNERS HOLDINGS L.P.						3. Date of Earliest Transaction (Month/Day/Year) 12/23/2020														
590 MAI	If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable										
(Street)					4. " /	-inchu	ment, L	oale c	n Ongin	iai i iic	a (Month/Da	y/ rear)		ine)				`		
NEW YO	ORK N	Y 1	.0022											X Form filed by One Reporting Person Form filed by More than One Reporting						
(City)	City) (State) (Zip)												Perso				g			
				n-Deriva	tive S	Secui	rities	Aco	uired	, Dis	posed of	, or B	enefic	ially	Own	ed				
1. Title of Security (Instr. 3) 2. Trans Date				2. Transact	tion 2A. Deem Execution			Deemed 3. cution Date, Tra		3. 4. Securities Disposed Of Code (Instr. 5)		s Acquire	ed (A) o	or 5. Am 4 and Secur Benef Owne		ount of ties cially I Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)	
								Code	v	Amount	(A) or (D)	Price	!	Reported Transaction(s) (Instr. 3 and 4)						
Common Units no par value 12/23/2						020			P		9,245	A	\$9.1	397 20		0,533	I	D		
Common Units no par value 12/24/2					020			P		5,000	A	\$9.1	856	56 25,533		D				
Common Units no par value 12/28/20					020		P		3,000	A	\$9.1	574 28,533		8,533	D					
Common Units no par value 12/29/20					020		P		4,450	A	\$9.2	2029	32,983		D					
		Ta	ble II -								osed of, o				Owne	d				
1. Title of	2.	3. Transaction	34 De		Its, ca	alis, v		-			convertib			_	rice of	9. Number	of 10	1	11. Nature	
Derivative Security (Instr. 3)	Conversion Date Execution Date, or Exercise (Month/Day/Year) if any				Transa Code (8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (Ins 3 and 4)		Der Sec (Ins	. Price of Perivative Security Instr. 5)	derivative Securities Beneficiall Owned Following Reported Transactio (Instr. 4)	y Di or (I)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	of Indirect Beneficial Ownership (Instr. 4)	
						v	(A)	(D)	Date Exerci	sable	Expiration Date		Amount or Number of Shares	ber						

Explanation of Responses:

By: /s/ Maria Reda as attorney-in-fact for Eric P.

12/29/2020

Karros

** 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.