

**FORM 4**

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

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* <u>HOWARD JACK L</u>  (Last) (First) (Middle) C/O STEEL PARTNERS HOLDINGS L.P. 590 MADISON AVENUE, 32ND FLOOR  (Street) NEW YORK NY 10022  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>STEEL PARTNERS HOLDINGS L.P. [ SPLP ]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)  <input checked="" type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner  <input checked="" type="checkbox"/> Officer (give title below) Other (specify below)  President
	3. Date of Earliest Transaction (Month/Day/Year) 09/26/2018	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	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			
Common Units, no par value <sup>(1)</sup>	09/26/2018		G	V	61,358	A	\$0	61,358	I	By Article V Trust <sup>(2)</sup>
Common Units, no par value <sup>(1)</sup>								1,679,178 <sup>(3)</sup>	D	
6% Series A Preferred Units <sup>(1)</sup>								297,942	D	
Common Units, no par value <sup>(1)</sup>								37,306	I	By EMH Howard, LLC <sup>(4)</sup>
6% Series A Preferred Units <sup>(1)</sup>								108,190	I	By EMH Howard, LLC <sup>(4)</sup>
Common Units, no par value <sup>(1)</sup>								1,519,552	I	By II Trust <sup>(5)</sup>
Common Units, no par value <sup>(1)</sup>								747,938	I	By III Trust <sup>(6)</sup>

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 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 (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V		Date Exercisable	Expiration Date					

1. Name and Address of Reporting Person*		
<a href="#">HOWARD JACK L</a>		
(Last)	(First)	(Middle)
<a href="#">C/O STEEL PARTNERS HOLDINGS L.P.</a>		
<a href="#">590 MADISON AVENUE, 32ND FLOOR</a>		
(Street)		
<a href="#">NEW YORK</a>	<a href="#">NY</a>	<a href="#">10022</a>
(City) (State) (Zip)		

1. Name and Address of Reporting Person*		
<a href="#">EMH Howard LLC</a>		
(Last)	(First)	(Middle)
<a href="#">590 MADISON AVENUE, 32ND FLOOR</a>		
(Street)		
<a href="#">NEW YORK</a>	<a href="#">NY</a>	<a href="#">10022</a>
(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 "Preferred Units") held by an entity that is 100% owned by him.
2. 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.
3. The Form 4 filed by the Reporting Persons on June 29, 2018 discloses ownership of 1,587,575 Common Units held directly by Mr. Howard and 91,603 Class C Common Units ("Class C Units") held indirectly by Mr. Howard through SPH SPV-I LLC that were allocated by SPH SPV-I LLC to Mr. Howard's sub-account within SPH SPV-I LLC. Since the filing of the Form 4, these Class C Units converted into Common Units following the alignment of capital accounts of the Common Units and the Class C Units and were distributed to Mr. Howard. The total number of Common Units held directly by Mr. Howard reflects this distribution.
4. Mr. Howard, as the Managing Member of EMH, may be deemed to beneficially own the Common Units and Preferred Units held by EMH.
5. 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.
6. 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.

/s/ Jack L. Howard 10/19/2018  
By: EMH Howard, LLC. By:  
/s/ Jack L. Howard, Managing 10/19/2018  
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.**