

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

OMB APPROVAL

OMB Number: 3235-0006
Expires: July 31, 2015
Estimated average burden
hours per response: 23.8

FORM 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: 09-30-2013

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 11-13-2013
[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: 25
Form 13F Information Table Value Total: 388,360
(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 INFORMATION TABLE

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 PRN AMT	SH/ PUT/ CALL	INVESTMENT DISCRETION	OTHER MANAGER	SOLE SHARED NONE	VOTING AUTHORITY	
Ambassadors Group Inc	COM	23177108	2,587	749,975	SH	OTR	1, 2, 3	0	749,975	0
Anaren Inc	COM	32744104	1,188	46,576	SH	OTR	1, 2, 3	0	46,576	0
API Technologies Corp	COM	00187E203	4,170	1,423,161	SH	OTR	1, 2, 3	0	1,423,161	0
Basic Energy Services Inc	COM	06985P100	1,264	100,000	SH	OTR	1, 2, 3	0	100,000	0
C&J Energy Services Inc	COM	12467B304	201	10,000	SH	OTR	1, 2, 3	0	10,000	0
Chimera Investment Corp	COM	16934Q109	2,765	909,700	SH	OTR	1, 2, 3	0	909,700	0
CST Brands Inc	COM	12646R105	298	10,000	SH	OTR	1, 2, 3	0	10,000	0
Forbes Energy Services Ltd	COM	345143101	16,943	3,635,789	SH	OTR	1, 2, 3	0	3,635,789	0
GENCORP INC	COM	368682100	67,021	4,180,997	SH	OTR	1, 2, 3	0	4,180,997	0
HANDY & HARMAN LTD	COM	410315105	172,550	7,228,735	SH	OTR	1, 2, 3	0	7,228,735	0
iGo Inc	COM	449593201	1,843	612,457	SH	OTR	1, 2, 3	0	612,457	0
Invesco Dynamic Credit Opportu	COM	46132R104	2,165	168,378	SH	OTR	1, 2, 3	0	168,378	0
MODUSLINK GLOBAL SOLUTIONS	COM	60786L107	17,758	6,481,185	SH	OTR	1, 2, 3	0	6,481,185	0
NATHAN'S FAMOUS INC	COM	632347100	23,511	445,456	SH	OTR	1, 2, 3	0	445,456	0
Nature's Sunshine Products Inc	COM	639027101	664	34,912	SH	OTR	1, 2, 3	0	34,912	0
Noble Corp	COM	655044105	525	13,900	SH	OTR	1, 2, 3	0	13,900	0
Nuance Communications Inc	COM	67020Y100	187	10,000	SH	OTR	1, 2, 3	0	10,000	0
Oil States International Inc	COM	678026105	517	5,000	SH	OTR	1, 2, 3	0	5,000	0
Parker Drilling Co	COM	701081101	1,147	201,150	SH	OTR	1, 2, 3	0	201,150	0
SELECTICA INC	COM	816288203	2,312	415,750	SH	OTR	1, 2, 3	0	415,750	0
Skullcandy Inc	COM	83083J104	3,095	499,600	SH	OTR	1, 2, 3	0	499,600	0
SL INDS INC	COM	784413106	24,324	994,840	SH	OTR	1, 2, 3	0	994,840	0
STEEL PARTNERS HLDGS LP	LTD PRTRSHIP U	85814R107	38,334	2,552,201	SH	OTR	1, 2, 3	0	2,552,201	0
Superior Energy Services Inc	COM	868157108	1,878	75,000	SH	OTR	1, 2, 3	0	75,000	0
Transocean Ltd	COM	H8817H100	1,113	25,000	SH	OTR	1, 2, 3	0	25,000	0