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

FORM 13F COVER PAGE

OMB APPROVAL

OMB 3235Number: 0006

Expires: Oct 31, 2018

Estimated average burden

hours per

response: 23.8

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

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.):

X 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 388,360

Total: (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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UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 FORM 13F

FORM 13F INFORMATION TABLE

OMB APPROVAL

OMB Number: 3235-0006

Expires:

Oct 31, 2018

Estimated average

burden

hours per

23.8 response:

| | | | | | | | | L | | | |
|--------------------------------------|-------------------|-------------|-------------|------------|-----|----------|-------------|----------|------------------|-----------|------|
| COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 | | COLUMN 6 | COLUMN 7 | COLUMN 8 | | | |
| | | | VALUE | SHRS OR | SH/ | PUT/ | INVESTMENT | OTHER | VOTING AUTHORITY | | |
| NAME OF ISSUER | TITLE OF CLASS | CUSIP | (x\$1000) | PRN AMT | PRN | CALL | DISCRETION | MANAGER | SOLE | SHARED | NONE |
| 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 | СОМ | 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 & amp; 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 | СОМ | 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 L P | 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 |