## FORM 5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See

## **UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington,	D.C.	20549

## ANNUAL STATEMENT OF CHANGES IN BENEFICIAL

OMB APPROVAL								
3235-0362								
ırden								

_	ction 1(b).			(	OWI	NEF	RSHII		- 11	Estimated lours per r	average b esponse:	urden	1.0					
Form	3 Holdings Rep	orted.	Eilo	d pursuant to Se	action	16(2)	of the	a Sacuri	ties Eveh:	ange A	\ct o	f 103/		<u> L</u>				
Form	4 Transactions	Reported.	FIIE	or Section 3								11934						
		Reporting Person	*	2. Issuer Na						СТ	ו ת		Relationsh neck all ap			erson(s) t	o Issue	r
Neal Richard I				STEEL PARTNERS HOLDINGS L.P. [ SPLP ]									X Dire			10%	Owne	r
				.   51 L1 ]					Offic belo	cer (give			er (spec	cify				
(Last)	(Fil	rst) ( NERS HOLDIN	Middle)	3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year)								rear)	Delo	vv)		belo	vv)	
		ENUE, 32ND F		12/31/2021	L													
	DISON AV	EIVOE, JZIVD I	LOOK	4. If Amenda	nent,	Date c	of Oriç	ginal File	d (Month	/Day/Y	′ear)		Individual o	or Joint/C	Froup Fili	ng (Chec	k Appli	cable
(Street)												Lin	,	n filed by	/ One Re	norting P	erson	
NEW Y	ORK N	<b>Y</b> 1	10022										Form filed by More than One R					ıg
(City)	(St	ate) (	Zip)	•									Pers	son				
	<u> </u>		l - Non-Deriv	ative Secur	ities	Aco	uire	ed. Dis	posed	of. o	or B	Beneficia	ally Owi	ned				
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.		4. Securities Acquired (A) or Disp of (D) (Instr. 3, 4 and 5)					sed 5. Amount of Securities Beneficially		6. Ownership Form: Direct		7. Nature of Indirect Beneficial	
								Amoun	ıt	(A) or (D)	F	Price	Owned at end of Issuer's Fiscal Year (Instr. 3 and 4)		Indirect (I)		Ownership (Instr. 4)	
Common Units no par value		03/16/2021			G		20,1	L67 <sup>(1)</sup>	D		\$0	5	5,008		D			
Common Units no par value		03/16/2021		G			20,1	167 <sup>(1)</sup>	A		\$0	56	56,556		I	By Fa Trust		
Common Units no par value		ar value	06/11/2021			G		4,5	69(1)	D		\$0	1	1,787		D		
Common Units no par value		06/11/2021			G		4,5	69 <sup>(1)</sup>	A		\$0	61,125			I	By Fa Trust	_	
Common Units no par value		08/30/2021			G		66	52 <sup>(1)</sup>	D	\$0		1,787			D			
Common Units no par value		08/30/2021			G		66	52 <sup>(1)</sup>	A	\$0		61,787			I	By Fa Trust		
Common Units no par value		11/01/2021			G		64	11(1)	D	\$0		1,787		D				
Common Units no par value		11/01/2021			G		64	1 <sup>(1)</sup>	A		\$0	62,428			I	By Fa Trust		
		Та	ble II - Derivat (e.g., p	tive Securiti uts, calls, w										ed				
Security or Exerc (Instr. 3) Price of Derivati	2. Conversion or Exercise Price of Derivative Security	Exercise (Month/Day/Year) ce of ivative	3A. Deemed Execution Date, if any (Month/Day/Year)	Transaction Code (Instr. 8)	of Ex		Expi	Date Exercisable and piration Date onth/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (In 3 and 4)		8. Price of Derivative Security (Instr. 5)	deriva Securi Benefi Owned Follow Report	ties cially d ving ted action(s)	10. Owners Form: Direct (I or Indire (I) (Instr.	nip of Bo O) On ect (Ir	L. Natu f Indire enefici wnersh nstr. 4)
					(A)	(D)	Date Exer	cisable	Expiration Date		tle	Amount or Number of Shares						

## **Explanation of Responses:**

1. Represents Common Units gifted by the Reporting Person to a family trust of which the Reporting Person is a trustee. As a result, the Reporting Person now indirectly beneficially owns such Common Units.

/s/ Maria Reda as attorney-infact for General Richard I. 02/14/2022

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\*\* 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.