SEC I	Form 4
-------	--------

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

	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

OMB AP	PROVAL
OMB Number:	3235-0287

Estimated average burden hours per response: 0.5

	ess of Reporting Person <u> TEIN WARRE</u>		2. Issuer Name and Ticker or Trading Symbol <u>STEEL PARTNERS HOLDINGS L.P.</u> [SPLP]		tionship of Reporting all applicable) Director Officer (give title	on(s) to Issuer 10% Owner Other (specify		
(Last) (First) (Middle) C/O STEEL PARTNERS HOLDINGS L.P.			3. Date of Earliest Transaction (Month/Day/Year) 05/07/2020	below) below) Executive Chairman				
590 MADISON AVENUE, 32ND FLOOR			05/07/2020					
(Street)			4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line)	idual or Joint/Group F	0		
NEW YORK	NY	10022		X	Form filed by One F Form filed by More Person	•	0	
(City)	(State)	(Zip)			r 613011			

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. Transa Code (8)		4. Securities Disposed O 5)	s Acquire f (D) (Inst	d (A) or r. 3, 4 and	5. Amount of Securities Beneficially Owned Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership	
			Code	v	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)		(Instr. 4)	
Common Units no par value ⁽¹⁾	05/07/2020		P ⁽⁵⁾		200	A	\$4.95	199,729	I	By Steel Partners, Ltd. ⁽³⁾	
Common Units no par value ⁽¹⁾	05/07/2020		р ⁽⁵⁾		98	A	\$4.97	199,827	Ι	By Steel Partners, Ltd. ⁽³⁾	
Common Units no par value ⁽¹⁾	05/08/2020		P ⁽⁵⁾		300	A	\$4.92	200,127	Ι	By Steel Partners, Ltd. ⁽³⁾	
Common Units no par value ⁽¹⁾	05/08/2020		P ⁽⁵⁾		300	A	\$4.94	200,427	Ι	By Steel Partners, Ltd. ⁽³⁾	
Common Units no par value ⁽¹⁾	05/08/2020		P ⁽⁵⁾		200	A	\$4.95	200,627	I	By Steel Partners, Ltd. ⁽³⁾	
Common Units no par value ⁽¹⁾	05/08/2020		p (5)		400	A	\$4.97	201,027	I	By Steel Partners, Ltd. ⁽³⁾	
Common Units no par value ⁽¹⁾	05/08/2020		p (5)		232	A	\$4.98	201,259	I	By Steel Partners, Ltd. ⁽³⁾	
Common Units no par value ⁽¹⁾	05/08/2020		p (5)		400	A	\$4.99	201,659	I	By Steel Partners, Ltd. ⁽³⁾	
Common Units no par value ⁽¹⁾	05/08/2020		p (5)		3,000	A	\$5	204,659	I	By Steel Partners, Ltd. ⁽³⁾	
Common Units no par value ⁽¹⁾								537,623	D		
Common Units no par value ⁽¹⁾								1,540,706	I	By SPH SPV-I LLC ⁽²⁾	
Common Units no par value ⁽¹⁾								6,362,920	I	By WGL Capital LLC ⁽⁴⁾	
Common Units no par value ⁽¹⁾								500,000	I	By 2020 GRAT #2 ⁽⁶⁾	

$\begin{array}{ c c c c c c c c c c c c c c c c c c c$			Table	I - No	n-Deriva	ative S	ecur	ities	s Acq	uired,	Disp	posed of	, or E	Ben	eficiall	y Owr	ed			
Common linis no par value ¹¹ Cost V Accor 0/1 Proce Proces	1. Title of Security (Instr. 3)			Date	Exect if any	Execution Date, if any		Transaction Code (Instr.		Disposed (ies Acquired (A) or Of (D) (Instr. 3, 4 an			Securi Benefi Owner	ties cially I Following	Form: Direct (D) or Indirect		7. Nature of Indirect Beneficial Ownership		
Common Units no par value ⁽¹⁾ Image: Common Units no par value ⁽¹⁾										Code	v	Amount	(A) or Briese Transa			action(s)			(Instr. 4)	
GN: Series A Preferred Units ⁽²⁾ Table 1 - Derivative Securities Acquired, Disposed of or Beneficially Owned (6.9, purst, calls, warrants), copies, converting securities securities and the secur	Common	Units no p	ar value ⁽¹⁾															I		By 2020 GRAT #3 ⁽⁷⁾
(e.g., puts, calls, warrants, options, convertible securities) Denking barrants	6% Serie	s A Preferre	ed Units ⁽¹⁾										+			410,787		D		
1 Different Concerning 2 Dimension Distribution Data Statement of the stat			Tal													ı Owne	d	1		
Security Bind: With Security Bind:	1. Title of	2.	3. Transaction			-	lls, w			-						Price of	9. Number	of	10.	11. Nature
Lowne and Address of Reporting Person" Code V (a) Date Exarcisable Title Startes 1. Name and Address of Reporting Person" (Last) (First) (Moldo) (Cole (First) (Moldo) CO STEEL PARTINERS HOLDINGS L.P. 550 MADISON AVENUE, 32ND FLOOR (Sinter) (Sinter) (Sinter) (Cole (First) (Moldo) (Cole (First) (Moldo) (Cole (First) (Moldo) (Cole (First) (Moldo) (Cole (First) (Moldo) (Sinter) (Sinter) (Zip) (Cole (First) (Moldo) 500 MADISON AVENUE, 32ND FLOOR (Moldole) (Sinter) (Zip) (Cole (First) (Moldole) 500 MADISON AVENUE, 32ND FLOOR (Sinter) (Zip) (Cole (Moldole) (Sinter) (Zip) 1. Name and Address of Reporting Person" (Moldole) (Sinter) (Zip) (Moldole) (Sinter) (Zip) (Moldole) (Sinter) (Zip) (Moldole) (Sinter) (Zip) (Mo	Security	or Exercise Price of Derivative		if any		Code (li		Deriv Secu Acqu (A) o Disp of (D (Inst	irities uired r osed) r. 3, 4				Secu Unde Deriv Secu	Amount of Securities SUnderlying Cerivative Security (Instr.		Security Securities Instr. 5) Beneficial Owned Following Reported Transactio		Form: Ily Direct (D) or Indirect (I) (Instr. 4		of Indirect Beneficial Ownership (Instr. 4)
LICHTENSTEIN WARREN G (Last) (First) (Mddle) C/O STEEL PARTNERS HOLDINGS L.P. 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (Crby) (State) (Zp) 1. Name and Address of Reporting Person' Steel Partners, Ltd. (Last) (First) (Mddle) 500 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (Crby) (State) (Zp) 1. Name and Address of Reporting Person' WGL Capital LLC (Last) (First) (Mddle) 500 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (Crby) (State) (Zp) 1. Name and Address of Reporting Person' SPH SPV-1 LLC (Last) (First) (Mddle) 500 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (Crby) (State) (Zp) 1. Name and Address of Reporting Person' SPH SPV-1 LLC (Last) (First) (Mddle) 500 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (Crby) (State) (Zp)						Code	v	(A)	(D)		able		Title	or Nui of	mber					
C/O STEEL PARTNERS HOLDINGS L.P. 590 MADISON AVENUE, 32ND FLOOR (Sireet) NEW YORK NY 10022 (City) (Sitale) (Zip) 1. Name and Address of Reporting Person" Steel Partners, Ltd. (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Sireet) NEW YORK NY 10022 (City) (Sitale) (Zip) 1. Name and Address of Reporting Person" WGL Capital LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Sireet) NEW YORK NY 10022 (City) (Sitale) (Zip) 1. Name and Address of Reporting Person" WGL Capital LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Sireet) NEW YORK NY 10022 (City) (Sitale) (Zip) 1. Name and Address of Reporting Person" SPH EPV-I LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Sireet) NEW YORK NY 10022 (City) (Sitale) (Zip)						·				<u>.</u>				-						
C/O STEEL PARTNERS HOLDINGS L.P. 590 MADISON AVENUE, 32ND FLOOR (Sirrer) NEW YORK NY 10022 (rity) (State) (Zip) 1. Name and Address of Reporting Person' Steel Partners, Ltd. (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Sirrer) NEW YORK NY 10022 (rity) (State) (Zip) 1. Name and Address of Reporting Person' WGL Capital LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Sirrer) NEW YORK NY 10022 (rity) (State) (Zip) 1. Name and Address of Reporting Person' WGL Capital LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Sirrer) NEW YORK NY 10022 (rity) (State) (Zip) 1. Name and Address of Reporting Person' SPH SPV-I LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Sirrer) NEW YORK NY 10022	(Last)		(First)	(Mic	ddle)															
Street NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person' Steel Partners, Ltd, (Las) (First) (Middle) 500 MADISON AVENUE, 32ND FLOOR (Street) (Street) (Xiale) (Zip) 1. Name and Address of Reporting Person' VCIC (Gity) (State) (Zip) 1. Name and Address of Reporting Person' VVCIC VGL Capital LLC (Hiddle) 500 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person' VCIC (Middle) 500 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY NEW YORK NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person' SPH SPV-I LLC (Last) (First) (Middle) 500 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022	C/O STE	EEL PARTN	NERS HOLDING	GS L.P.																
NEW YORK NY 10022 (City) (State) (Zp) 1. Name and Address of Reporting Person* Steel Partners, Ltd. (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (City) (State) (Zp) 1. Name and Address of Reporting Person* WGL Capital LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) (Street) NW 10022 (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (City) (State) (Zp) 1. Name and Address of Reporting Person* SPH SPV-1 LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) (Street) NW 10022 (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street)	590 MA	DISON AV	ENUE, 32ND F	LOOR																
1. Name and Address of Reporting Person* Steel Partners, Ltd. (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 1. Name and Address of Reporting Person* WGL Capital LLC (Last) (First) (Juddle) 590 MADISON AVENUE, 32ND FLOOR (Last) (First) (Last) (First) (Last) (First) (Last) (First) (Last) (First) (Street) NEW YORK NEW YORK NY 1. Name and Address of Reporting Person* SPH SPV-1 LLC (Last) (First) (Last) (First) (Street) NEW YORK NY 10022 (Last) (First) (Street) NEW YORK NY 10022		ORK	NY	100)22															
Steel Partners, Ltd. (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) (Street) NEW YORK NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person* WGL Capital LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person* SPH SPV-1 LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Middle) (Street) (Zip) (State) 1. Name and Address of Reporting Person* SPH SPV-1 LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) (Street) NY 10022 (Street) NY 10022	(City)		(State)	(Zip)															
590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person* WGL Capital LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person* SPH SPV-I LLC (Last) (First) (Last) (First) (Niddle) 590 MADISON AVENUE, 32ND FLOOR (Street) (Niddle) SpH SPV-I LLC (Last) (First) (Niddle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY NEW YORK NY NEW YORK NY																				
NEW YORK NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person* WGL Capital LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person* (Zip) 1. Name and Address of Reporting Person* SPH SPV-I LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (State) (Zip)					ddle)		-													
1. Name and Address of Reporting Person* WGL Capital LLC (Last) (First) (Last) (First) (Street) NEW YORK NY 1. Name and Address of Reporting Person* SPH SPV-I LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 1. Name and Address of Reporting Person* SPH SPV-I LLC (Last) (First) (Street) NEW YORK NY 10022		ORK	NY	100)22															
WGL Capital LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) (Street) NEW YORK NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person* SPH SPV-I LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022	(City)		(State)	(Zip)															
590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person* SPH SPV-I LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022				r			1													
(Street) NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person* SPH SPV-I LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022					ddle)															
NEW YORK NY 10022 (City) (State) (Zip) 1. Name and Address of Reporting Person* SPH SPV-I LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022	590 MA	DISON AV	ENUE, 32ND F	LOOR																
1. Name and Address of Reporting Person* SPH SPV-I LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022	-	ORK	NY	100)22															
SPH SPV-I LLC (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022	(City)		(State)	(Zip)															
590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022				r			1													
NEW YORK NY 10022					ddle)															
(City) (State) (Zip)		ORK	NY	100)22															
	(City)		(State)	(Zip)															

Explanation of Responses:

1. This Form 4 is filed jointly by WGL Capital LLC ("WGL"), Steel Partners, Ltd. ("SPL"), SPH SPV-I LLC ("SPH SPV") and Warren G. Lichtenstein (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. Each of the Reporting Persons disclaims

beneficial ownership of the securities reported herein, except to the extent of his or its pecuniary interest therein.

2. Mr. Lichtenstein, as the Managing Member of SPH SPV, may be deemed to beneficially own the Common Units owned directly by SPH SPV.

3. Mr. Lichtenstein, as the Chief Executive Officer and a control person of SPL, may be deemed to beneficially own the Common Units owned directly by SPL.

4. SPL, as the sole Member of WGL, and Mr. Lichtenstein, as the Manager of WGL and the Chief Executive Officer and a control person of SPL, may be deemed to beneficially own the Common Units owned directly by WGL.

5. The transactions reported in this Form 4 were effected pursuant to a Rule 10b5-1 trading plan.

6. Represents Common Units held by a grantor retained annuity trust ("2020 GRAT#2"). Mr. Lichtenstein, as the sole trustee and sole annuitant of the 2020 GRAT#2, may be deemed to beneficially own the Common Units held by the 2020 GRAT#2.

7. Represents Common Units held by a grantor retained annuity trust ("2020 GRAT#3"). Mr. Lichtenstein, as the sole trustee and sole annuitant of the 2020 GRAT#3, may be deemed to beneficially own the Common Units held by the 2020 GRAT#3.

<u>By: /s/ Maria Reda, as</u> <u>Attorney-in-Fact for Warren</u> <u>G. Lichtenstein</u>	<u>05/11/2020</u>
By: Steel Partners, Ltd., By: /s/ Maria Reda, as Attorney- in-Fact for Warren G. Lichtenstein, Chief Executive Officer	<u>05/11/2020</u>
<u>By: WGL Capital LLC, By:</u> /s/ Maria Reda, as Attorney- in-Fact for Warren G. Lichtenstein, Manager	<u>05/11/2020</u>
By: SPH SPV-I LLC, By: /s/ Maria Reda, as Attorney-in- Fact for Warren G. Lichtenstein, Managing Member	<u>05/11/2020</u>
** 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.