

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 Number:                                  | 3235-0006    |
| Expires:                                     | Oct 31, 2018 |
| Estimated average burden hours per response: | 23.8         |

Report for the Calendar Year or Quarter Ended: 12-31-2021

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: Jason Wong  
Title: Chief Financial Officer of General Partner of Reporting Mana  
Phone: 212-520-2388

Signature, Place, and Date of Signing:

/s/ Jason Wong New York, NY 02-10-2022  
[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: 5

Form 13F Information Table Entry Total: 7

Form 13F Information Table Value Total: 467,880

(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. |

4 028-19004 Steel Excel Inc.

5 WebFinancial Holding Corporation

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FORM 13F INFORMATION TABLE

| OMB APPROVAL                                 |              |
|--|--------------|
| OMB Number:                                  | 3235-0006    |
| Expires:                                     | Oct 31, 2018 |
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| COLUMN 1                           | COLUMN 2             | COLUMN 3  | COLUMN 4           | COLUMN 5           |                     | COLUMN 6                 | COLUMN 7         | COLUMN 8 |           |      |
|------------------------------------|----------------------|-----------|--------------------|--------------------|---------------------|--------------------------|------------------|----------|-----------|------|
| NAME OF ISSUER                     | TITLE OF CLASS       | CUSIP     | VALUE<br>(x\$1000) | SHRS OR<br>PRN AMT | SH/<br>PUT/<br>CALL | INVESTMENT<br>DISCRETION | OTHER<br>MANAGER | SOLE     | SHARED    | NONE |
| AEROJET<br>ROCKETDYNE<br>HLDGS INC | COM                  | 007800105 | 21,763             | 465,427            | SH                  | OTR                      | 1, 2, 3, 4       | 0        | 465,427   | 0    |
| AEROJET<br>ROCKETDYNE<br>HLDGS INC | COM                  | 007800105 | 70                 | 1,497              | SH                  | OTR                      | 1, 2, 3          | 0        | 1,497     | 0    |
| AEROJET<br>ROCKETDYNE<br>HLDGS INC | COM                  | 007800105 | 162,845            | 3,482,572          | SH                  | OTR                      | 2, 3, 5          | 0        | 3,482,572 | 0    |
| STEEL<br>CONNECT INC               | COM                  | 858098106 | 3,144              | 2,245,990          | SH                  | OTR                      | 1, 2, 3          | 0        | 2,245,990 | 0    |
| STEEL<br>CONNECT INC               | COM                  | 858098106 | 10,500             | 7,500,000          | SH                  | OTR                      | 3                | 0        | 7,500,000 | 0    |
| STEEL<br>CONNECT INC               | COM                  | 858098106 | 11,811             | 8,436,715          | SH                  | OTR                      | 1, 2, 3, 4       | 0        | 8,436,715 | 0    |
| STEEL<br>PARTNERS<br>HLDGS L P     | LTD<br>PRTRSHIP<br>U | 85814R107 | 257,747            | 6,136,845          | SH                  | OTR                      | 1, 2, 3, 4       | 0        | 6,136,845 | 0    |