FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APF	PROVAL								
OMB Number: 3235-028									
Estimated average burden									
hours per response	e: 0.5								

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* Walker Gordon A. (Last) (First) (Middle) C/O STEEL PARTNERS HOLDINGS L.P.				STEEL PARTNERS HOLDINGS L.P. [SPLP] 3. Date of Earliest Transaction (Month/Day/Year) 01/29/2021										5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner X Officer (give title Other (specify below) Senior Vice President						ner
590 MADISON AVENUE, 32ND FLOOR (Street) NEW YORK NY 10022 (City) (State) (Zip)				4. If Amendment, Date of Original Filed (Month/Day/Year)										Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person						
(- 9)	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,		d Date,	3. Trans	action (Instr.	4. Securities Acqui Disposed Of (D) (In			iired (A) or			5. Amount of Securities Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		Indire Bene	ficial ership	
							Code	v	Amo	unt	(A) or (D)	or Price		Reported Transaction(s) (Instr. 3 and 4)			s)			
6% Series A Preferred Units 01/2							p (1)		2,	750	A	\$20.6595 ⁽²⁾		2)	15,826		I		ΑW	
Common Units no par value															70,1	82]	I	ΑW	
Common Units no par value													70,000		D					
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																			
1. Title of Derivative Security (Instr. 3)	2. 3. Transaction Date Execution or Exercise (Month/Day/Year) if any		3A. Deemed Execution Date,	4. Transaction Code (Instr. 8) Secur Acqu (A) or Dispo of (D) (Instr. and 5		mber sative rities ired sosed	6. Date Expirat	Exercisable and ion Date // Day/Year)			7. Title Amou Secur Jnder Deriva	e and int of rities rlying ative rity (Instr.	8. Price of Derivative Security (Instr. 5)		9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)		10. Owners Form: Direct (or Indir (l) (Insti	hip D) ect	11. Nature of Indirect Beneficial Ownership (Instr. 4)	

Explanation of Responses:

- $1. \ The \ transactions \ reported \ in \ this \ Form \ 4 \ were \ effected \ pursuant \ to \ a \ Rule \ 10b5-1 \ trading \ plan.$
- 2. The price reported in column 4 is a weighted average price. These units were purchased in multiple transactions at prices ranging from \$20.50 to \$20.87. The reporting person undertakes to provide to the Issuer, any security holder of the Issuer or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of units purchased at each separate price within the range set forth in this footnote.

/s/ Maria Reda as attorney-infact for Gordon A. Walker

02/02/2021

** 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.