

<b>OMB APPROVAL</b>	
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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

1. Name and Address of Reporting Person* <b>LICHTENSTEIN WARREN G</b>  (Last) (First) (Middle) <b>C/O STEEL PARTNERS HOLDINGS L.P.</b> <b>590 MADISON AVENUE, 32ND FLOOR</b>  (Street) <b>NEW YORK NY 10022</b>  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <b>STEEL PARTNERS HOLDINGS L.P. [ SPLP ]</b>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) <b>Executive Chairman</b>
	3. Date of Earliest Transaction (Month/Day/Year) <b>02/13/2018</b>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

**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. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Units no par value <sup>(1)</sup>	12/28/2017		G	V	35,715	D	\$0	1,285,869 <sup>(10)</sup>	D	
Common Units no par value <sup>(1)</sup>	07/06/2017		J <sup>(2)</sup>		7,205	D	<sup>(2)</sup>	1,201,147	I	By SPH SPV-I LLC <sup>(4)</sup>
Common Units no par value <sup>(1)</sup>	02/13/2018		J <sup>(3)</sup>		461,442	A	<sup>(3)</sup>	1,662,589	I	By SPH SPV-I LLC <sup>(4)</sup>
Common Units no par value <sup>(1)</sup>								130,891	I	By Steel Partners, Ltd. <sup>(5)</sup>
Common Units no par value <sup>(1)</sup>								6,362,920 <sup>(9)</sup>	I	By WGL Capital LLC <sup>(6)</sup>
Common Units no par value <sup>(1)</sup>								313,112 <sup>(8)</sup>	I	By 2016 GRAT <sup>(7)</sup>

**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. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V		Date Exercisable	Expiration Date					

1. Name and Address of Reporting Person*		
<a href="#">LICHTENSTEIN WARREN G</a>		
(Last)	(First)	(Middle)
<a href="#">C/O STEEL PARTNERS HOLDINGS L.P.</a>		
<a href="#">590 MADISON AVENUE, 32ND FLOOR</a>		
(Street)		
<a href="#">NEW YORK</a>	<a href="#">NY</a>	<a href="#">10022</a>
(City)	(State)	(Zip)

1. Name and Address of Reporting Person*		
<a href="#">Steel Partners, Ltd.</a>		
(Last)	(First)	(Middle)
<a href="#">590 MADISON AVENUE, 32ND FLOOR</a>		
(Street)		
<a href="#">NEW YORK</a>	<a href="#">NY</a>	<a href="#">10022</a>
(City)	(State)	(Zip)

1. Name and Address of Reporting Person*		
<a href="#">WGL Capital LLC</a>		
(Last)	(First)	(Middle)
<a href="#">590 MADISON AVENUE, 32ND FLOOR</a>		
(Street)		
<a href="#">NEW YORK</a>	<a href="#">NY</a>	<a href="#">10022</a>
(City)	(State)	(Zip)

1. Name and Address of Reporting Person*		
<a href="#">SPH SPV-I LLC</a>		
(Last)	(First)	(Middle)
<a href="#">590 MADISON AVENUE, 32ND FLOOR</a>		
(Street)		
<a href="#">NEW YORK</a>	<a href="#">NY</a>	<a href="#">10022</a>
(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 Common Units reported herein, except to the extent of his or its pecuniary interest therein.
2. Represents a withdrawal of Common Units from SPH SPV by certain members of SPH SPV.
3. Class C Common Units issued to SPH SPV representing Incentive Awards earned during fiscal 2017 with respect to certain Incentive Units received pursuant to the terms of that certain Incentive Unit Agreement, effective as of May 11, 2012, by and between the Issuer and SPH SPV.
4. Mr. Lichtenstein, as the Managing Member of SPH SPV, may be deemed to beneficially own the Common Units owned directly by SPH SPV.
5. 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.
6. 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.
7. Represents Common Units held in a grantor retained annuity trust ("2016 GRAT"). Mr. Lichtenstein, as the sole trustee and sole annuitant of the 2016 GRAT, may be deemed to beneficially own the Common Units held in the 2016 GRAT.
8. The Form 5 filed by the Reporting Persons on February 12, 2016 discloses ownership of an aggregate of 1,255,555 Common Units held directly in three grantor retained annuity trusts of which Mr. Lichtenstein was the sole trustee and sole annuitant. Since the filing of the Form 5, all such Common Units were transferred to Mr. Lichtenstein in satisfaction of the trust's annuity obligations to Mr. Lichtenstein, 500,000 Common Units owned directly by Mr. Lichtenstein were then transferred to the 2016 GRAT and 186,888 Common Units held in the 2016 GRAT were then transferred to Mr. Lichtenstein in satisfaction of its annuity obligations to Mr. Lichtenstein, leaving a balance of 313,112 Common Units in the 2016 GRAT.
9. The Form 5 filed by the Reporting Persons on February 12, 2016 discloses ownership of an aggregate of 6,232,656 Common Units held directly by WGL, which inadvertently excluded 130,264 Common Units held directly by WGL. As reported in a prior Form 4, such 130,264 Common Units were initially issued to WGL in January 2015 in the form of Class B Common Units prior to automatically converting into regular Common Units, leaving a balance of 6,362,920 Common Units held by WGL.

10. The Form 5 filed by the Reporting Persons on February 12, 2016 discloses ownership of an aggregate of 379,141 Common Units held directly by Mr. Lichtenstein. The total number of Common Units held directly by Mr. Lichtenstein now reflects the gift of Common Units reported herein and the transfers described in Footnote 8.

By: /s/ Jack L. Howard, as  
Attorney-in-Fact for Warren G.  
Lichtenstein 02/14/2018

By: Steel Partners, Ltd., By: /s/  
Jack L. Howard, President 02/14/2018

By: WGL Capital LLC, By: /s/  
Jack L. Howard, President 02/14/2018

By: SPH SPV-I LLC, By: /s/  
Jack L. Howard, as Attorney-  
in-Fact for Warren G.  
Lichtenstein, Managing  
Member 02/14/2018

\*\* 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.**