

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden	
hours per response:	0.5

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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* <u>Karros Eric P.</u>  (Last) (First) (Middle) C/O STEEL PARTNERS HOLDINGS L.P. 590 MADISON AVENUE, 32ND FLOOR  (Street) NEW YORK NY 10022  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>STEEL PARTNERS HOLDINGS L.P. [ SPLP ]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner  Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) <u>01/21/2022</u>	
	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	01/21/2022		G		573 <sup>(1)</sup>	D	\$0	1,787	D	
Common Units no par value	01/21/2022		G		573 <sup>(1)</sup>	A	\$0	36,432	I	By Family Trust
Common Units no par value	04/20/2022		G		530 <sup>(1)</sup>	D	\$0	1,787	D	
Common Units no par value	04/20/2022		G		530 <sup>(1)</sup>	A	\$0	36,962	I	By Family Trust
Common Units no par value	05/26/2022		G		1,787 <sup>(1)</sup>	D	\$0	0	D	
Common Units no par value	05/26/2022		G		1,787 <sup>(1)</sup>	A	\$0	38,749	I	By Family Trust
Common Units no par value	07/19/2022		G		536 <sup>(1)</sup>	D	\$0	0	D	
Common Units no par value	07/19/2022		G		536 <sup>(1)</sup>	A	\$0	39,285	I	By Family Trust
Common Units no par value	10/20/2022		G		540 <sup>(1)</sup>	D	\$0	0	D	
Common Units no par value	10/20/2022		G		540 <sup>(1)</sup>	A	\$0	39,825	I	By Family Trust
Common Units no par value	01/27/2023		G		559 <sup>(1)</sup>	D	\$0	0	D	
Common Units no par value	01/27/2023		G		559 <sup>(1)</sup>	A	\$0	40,384	I	By Family Trust
Common Units no par value	05/30/2023		G		544 <sup>(1)</sup>	D	\$0	0	D	
Common Units no par value	05/30/2023		G		544 <sup>(1)</sup>	A	\$0	40,928	I	By Family Trust
Common Units no par value	07/26/2023		G		522 <sup>(1)</sup>	D	\$0	0	D	
Common Units no par value	07/26/2023		G		522 <sup>(1)</sup>	A	\$0	41,450	I	By Family Trust
Common Units no par value	11/03/2023		G		532 <sup>(1)</sup>	D	\$0	0	D	

**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	11/03/2023		G		532 <sup>(1)</sup>	A	\$0	41,982	I	By Family Trust
Common Units no par value	01/01/2024		A		599 <sup>(2)</sup>	A	\$0	599	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. 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		(A)	(D)					

**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 indirectly beneficially owns the Common Units gifted to the family trust.
2. Restricted Common Units granted to the Reporting Person under the Issuer's existing director compensation program under which each non-management director receives equity compensation in the form of Restricted Common Units in four separate quarterly installments. These Restricted Common Units vested immediately.

By: /s/ Maria Reda as  
attorney-in-fact for Eric P. Karros      01/03/2024

\*\* 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.

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