

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.	Name	Form 13F File Number	CRD No. (if applicable)	SEC File No. (if applicable)	CIK
1	SPH Group Holdings LLC	028-14563			
2	SPH Group LLC	028-14887			
3	Steel Partners Holdings GP Inc.	028-14886			
4	Steel Excel Inc.	028-19004		000-15071	
5	WebFinancial Holding Corporation	028-21748			

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

OMB APPROVAL

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FORM 13F INFORMATION TABLE

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8				
NAME OF ISSUER	TITLE OF CLASS	CUSIP	FIGI	VALUE (to the nearest dollar)	SHRS OR PRN AMT	SH/ PUT/ INVESTMENT	OTHER MANAGER	VOTING AUTHORITY SOLE SHARED NONE			
AEROJET ROCKETDYNE HLDGS INC	COM	007800105		197,408,213	3,597,744	SH	OTR	2, 3, 5	0	3,597,744	0
AEROJET ROCKETDYNE HLDGS INC	COM	007800105		54,870	1,000	SH	OTR	1, 2, 3	0	1,000	0
SARCOS TECHN AND ROBOTICS CO	COM	80359A106		1,208,085	3,757,653	SH	OTR	1, 2, 3, 4	0	3,757,653	0
STARRETT L S CO	CLA	855668109		2,893,020	276,844	SH	OTR	1, 2, 3, 4	0	276,844	0
STEEL CONNECT INC	COM	858098205		16,325,472	1,948,147	SH	OTR	1, 2, 3, 4	0	1,948,147	0
STEEL PARTNERS HLDGS L P	LTD PRTRSHIP U	85814R107		359,903,985	7,576,926	SH	OTR	1, 2, 3, 4	0	7,576,926	0
WHOLE EARTH BRANDS INC	COM CL A	96684W100		6,315,923	1,571,125	SH	OTR	1, 2, 3, 4	0	1,571,125	0