

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:	July 31, 2015
Estimated average burden hours per response:	23.8

Report for the Calendar Year or Quarter Ended: 12-31-2017

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: Jack L. Howard
Title: President of General Partner of Reporting Manager
Phone: 212-520-2300

Signature, Place, and Date of Signing:

/s/ Jack L. Howard New York, NY 02-13-2018
[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: 3
Form 13F Information Table Entry Total: 10
Form 13F Information Table Value Total: 251,054
(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.

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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	VALUE (x\$1000)	SHRS OR SH/ PRN AMT	PUT/ CALL	INVESTMENT DISCRETION	OTHER MANAGER	SOLE VOTING AUTHORITY	SHARED	NONE
AEROJET ROCKETDYNE HLDGS INC	COM	007800105	130,447	4,180,997 SH		OTR	1, 2, 3	0	4,180,997	0
ARMSTRONG FLOORING INC	COM	04238R106	1,936	114,396 SH		OTR	1, 2, 3	0	114,396	0
AVIAT NETWORKS INC	COM NEW	05366Y201	10,168	670,240 SH		OTR	1, 2, 3	0	670,240	0
BABCOCK & WILCOX ENTERPRIS I	COM	05614L100	11,928	2,100,000 SH		OTR	1, 2, 3	0	2,100,000	0
HUGOTON RTY TR TEX	UNIT BEN INT	444717102	1,400	1,000,000 SH		OTR	1, 2, 3	0	1,000,000	0
HC2 HLDGS INC	COM	404139107	5,950	1,000,000 SH		OTR	1, 2, 3	0	1,000,000	0
ISHARES TR	RUSSELL 2000 ETF	464287655	15,246	100,000 SH	Put	OTR	1, 2, 3	0	100,000	0
MODUSLINK GLOBAL SOLUTIONS I	COM NEW	464287655	45,275	18,182,705 SH		OTR	1, 2, 3	0	18,182,705	0
MODUSLINK GLOBAL SOLUTIONS I	NOTE 5.250% 3/0	60786LAB3	10,387	10,505,000 PRN		OTR	1, 2, 3	0	10,505,000	0
STEEL PARTNERS HLDGS L P	LTD PRTRSHIP U	85814R107	18,318	936,968 SH		OTR	1, 2, 3	0	936,968	0