Instruction 1(b).

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, I	D.C. 20549
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See

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

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>Walker Gordon A.</u>			2. Issuer Name and Ticker or Trading Symbol STEEL PARTNERS HOLDINGS L.P. [SPLP]										5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title Other (specify						
		st) (IERS HOLDINGENUE, 32ND F		3. Date of Earliest Transaction (Month/Day/Year) 01/26/2021										X	below			belov	
(Street) NEW YORK NY 10022			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						
(City)	(Sta	ate) (2	Zip)												reiso) I I			
		Table	I - Non-Deriva	tive	Securi	ties	Acq	uired,	, Dis	posed	d of,	or I	Benefic	ially (Own	ed			
1. Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year	Exe	2A. Deemed Execution Date, if any (Month/Day/Year)		3. Transaction Code (Instr. 8)		4. Securities Acqui Disposed Of (D) (In			ired (A) or nstr. 3, 4 and 5)		5. Amount of Securities Beneficially Owned Following		s Ily	6. Own Form: I (D) or Indirec (Instr. 4	Direct I	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
							Code	ode		unt	(A) or (D)		rice	Tra	Reported Transaction(s) (Instr. 3 and 4)				
6% Series A Preferred Units		01/26/2021				P ⁽¹⁾		2	00	A		\$21		9,90	961			By Gordon A Walker Nonexempt Marital Crust	
6% Series A Preferred Units		01/27/2021				P ⁽¹⁾		2,	015	A	\$	20.8592 ⁰	2)	11,9	76	1		By Gordon A Walker Nonexempt Marital Crust	
6% Series A Preferred Units		01/28/2021				P ⁽¹⁾		1,	100	A		\$20.85		13,0	176	1	I I	By Gordon A Walker Nonexempt Marital Crust	
Common Units no par value													70,182		1	By Gordon A Walker Nonexempt Marital Trust			
Common Units no par value															70,0	000	Ι		
		Та	ble II - Derivati (e.g., pu												wned	t			
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)		Transaction Code (Instr.			Expirat	Exercisable and ion Date (Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (II 3 and 4)		8. Prio Deriva Secua (Instr.	ative rity	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)		10. Ownersh Form: Direct (D or Indirec (I) (Instr.	Beneficial Ownership (Instr. 4)
				Code	ode V (A)			Date Exercis	sable	Expirat Date		Title	Amount or Number of Shares						

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 \$20.70 to \$20.93. 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

01/28/2021

** 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.