

1	028-14563	SPH Group Holdings LLC
2	028-14887	SPH Group LLC
3	028-14886	Steel Partners Holdings GP Inc.
4	028-19004	Steel Excel Inc.
5	028-21748	WebFinancial Holding Corporation

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 INFORMATION TABLE

OMB APPROVAL

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COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	
			VALUE	SHRS OR	SH/ PUT/	INVESTMENT	OTHER	VOTING AUTHORITY
NAME OF ISSUER	TITLE OF CLASS	CUSIP	(x\$1000)	PRN AMT	PRN CALL	DISCRETION	MANAGER	SOLE SHARED NONE
SARCOS TECHN AND ROBOTICS CO	COM NEW	80359A205	535,215	626,275	SH	OTR	1, 2, 3, 4	0 626,275 0
STARRETT L S CO	CL A	855668109	2,976,073	276,844	SH	OTR	1, 2, 3, 4	0 276,844 0
STEEL CONNECT INC	COM	858098205	20,993,994	1,999,428	SH	OTR	1, 2, 3, 4	0 1,999,428 0
STEEL PARTNERS HLDGS L P	LTD PRTRSHIP U	85814R107	326,896,400	7,688,044	SH	OTR	1, 2, 3, 4	0 7,688,044 0
TRIUMPH GROUP INC NEW	COM	896818101	1,987,188	259,424	SH	OTR	2, 3, 5	0 259,424 0
WHOLE EARTH BRANDS INC	COM CL A	96684W100	5,656,050	1,571,125	SH	OTR	1, 2, 3, 4	0 1,571,125 0