

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  
Estimated average burden  
hours per response: 23.8

Report for the Calendar Year or Quarter Ended: 09-30-2023

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  
CRD Number (if applicable):  
SEC File Number (if applicable): 001-35493

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: Ryan O'Herrin  
Title: CFO of General Partner of Reporting Manager  
Phone: 212-520-2388

**Signature, Place, and Date of Signing:**

/s/ Ryan O'Herrin                      New York, NY                      11-14-2023  
[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: 5  
Form 13F Information Table Entry Total: 6  
Form 13F Information Table Value Total: 359,044,920  
(round to nearest dollar)

**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.	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			

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**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					
NAME OF ISSUER	TITLE OF CLASS	CUSIP	FIGI	VALUE (to the nearest dollar)	SHRS OR PRN AMT	SH/ PRN	PUT/ CALL	INVESTMENT DISCRETION	OTHER MANAGER	SOLE SHARED NONE	VOTING AUTHORITY	
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