

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden	
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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>HOWARD JACK L</u> <hr/> (Last) (First) (Middle) C/O STEEL PARTNERS HOLDINGS L.P. 590 MADISON AVENUE, 32ND FLOOR <hr/> (Street) NEW YORK NY 10022 <hr/> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>STEEL PARTNERS HOLDINGS L.P.</u> [ <u>SPLP</u> ]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <p style="text-align: center;"><b>President</b></p>
	3. Date of Earliest Transaction (Month/Day/Year) <u>05/02/2023</u>	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	
6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person		
Rule 10b5-1(c) Transaction Indication <input type="checkbox"/> Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10.		

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Units, no par value <sup>(1)</sup>	05/02/2023		G		411,222	A	\$0	869,833	I	By Article V Trust <sup>(3)</sup>
Common Units, no par value <sup>(1)</sup>								2,071,621	D	
Common Units, no par value <sup>(1)</sup>								1,000	I	By Daughter <sup>(6)</sup>
Common Units, no par value <sup>(1)</sup>								1,000	I	By Daughter <sup>(6)</sup>
Common Units, no par value <sup>(1)</sup>								1,000	I	By Daughter <sup>(6)</sup>
6% Series A Preferred Units <sup>(1)</sup>								161,115	D	
Common Units, no par value <sup>(1)</sup>								114,794	I	By EMH Howard, LLC <sup>(2)</sup>
Common Units, no par value <sup>(1)</sup>								312.5	I	By Spouse
Common Units, no par value <sup>(1)</sup>								1,551,652	I	By II Trust <sup>(4)</sup>
Common Units, no par value <sup>(1)</sup>								755,938	I	By III Trust <sup>(5)</sup>
Common Units, no par value <sup>(1)</sup>								1	I	By SPH SPV-I LLC
6% Series A Preferred Units <sup>(1)</sup>								87,649	I	By EMH Howard, LLC <sup>(2)</sup>

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

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)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date					

1. Name and Address of Reporting Person\*

HOWARD JACK L

(Last) (First) (Middle)

C/O STEEL PARTNERS HOLDINGS L.P.  
590 MADISON AVENUE, 32ND FLOOR

(Street)  
NEW YORK NY 10022

(City) (State) (Zip)

1. Name and Address of Reporting Person\*

EMH Howard LLC

(Last) (First) (Middle)

590 MADISON AVENUE, 32ND FLOOR

(Street)  
NEW YORK NY 10022

(City) (State) (Zip)

**Explanation of Responses:**

1. This Form 4 is filed jointly by Jack L. Howard and EMH Howard, LLC ("EMH") (collectively, the "Reporting Persons"). Each of the Reporting Persons may be deemed to be a member of a Section 13(d) group that collectively owns more than 10% of the Issuer's outstanding Common Units (the "Common Units"). Each of the Reporting Persons disclaims beneficial ownership of the securities reported herein, except to the extent of his or its pecuniary interest therein. Mr. Howard's direct ownership includes Common Units and 6% Series A Preferred Units of the Issuer (the "Series A Preferred") held by an entity that is 100% owned by him.
2. Mr. Howard, as the Managing Member of EMH, may be deemed to beneficially own the Common Units and Series A Preferred held by EMH.
3. Mr. Howard is a trustee of the Article V Trust. Mr. Howard does not have a pecuniary interest in the securities held by the Article V Trust.
4. Mr. Howard is a trustee of the II Trust. Mr. Howard does not have a pecuniary interest in the securities held by the II Trust.
5. Mr. Howard is a trustee of the III Trust. Mr. Howard does not have a pecuniary interest in the securities held by the III Trust.
6. Mr. Howard disclaims beneficial ownership of these securities, and this report shall not be deemed an admission that Mr. Howard is the beneficial owner of such securities for purposes of Section 16 or for any other purpose.

By: /s/ Maria Reda as  
attorney-in-fact for Jack L. Howard      05/04/2023

By: EMH Howard, LLC, By:  
/s/ Maria Reda as attorney-in-  
fact for Jack L. Howard,      05/04/2023  
Managing Member

\*\* 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.**