FORM 4

590 MADISON AVENUE, 32ND FLOOR

NY

(State)

10022

(Zip)

(Street)
NEW YORK

(City)

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subject to Section 16. Form 4 or Form 5	STATEMEN <sup>*</sup>
obligations may continue. See Instruction 1(b).	Filed p

## STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL

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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(b) of the Investment Company Act of 1940

(Last)		(First		(Mid	dle)														
	nd Address		orting Person*																
						Code	v	(A)	(D)	Date Exercisa		Expiration Date	Title	Amo or Num of Shai	ber				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	n Date	ransaction e nth/Day/Year)	3A. Deel Execution if any (Month/I		4. Transac Code (In 8)		5. Nu of Deriv Secu Acqu (A) o Dispo of (D (Instrand	rities iired r osed ) c. 3, 4	6. Date E Expiration (Month/I	on Dat	Year) Securities Underlying Derivative Security (Instr. 5)		rivative curity	9. Number derivative Securities Beneficially Owned Following Reported Transactio (Instr. 4)	Ownersh Form: Direct (D or Indire (I) (Instr.	Beneficial Ownership ct (Instr. 4)		
			Tab									sed of, o				Owne	d		
Common	Units, no	par va	alue <sup>(1)</sup>													74	7,938	I	By III Trust <sup>(5)</sup>
Common Units, no par value <sup>(1)</sup>											$\dagger$			1,519,552		I	By II Trust <sup>(4)</sup>		
Common	Units, no	par va	alue <sup>(1)</sup>													31	7,306	I	By EMH Howard, LLC <sup>(3)</sup>
Common	Units, no	par va	alue <sup>(1)</sup>													6:	1,358	I	By Article V Trust <sup>(2)</sup>
Common	Units, no	par va	alue <sup>(1)</sup>													1,6	79,178	D	
6% Serie	s A Prefer	red U	nits <sup>(1)</sup>		06/15/	2020				J <sup>(6)</sup>	V	1,295	A	<b>A</b>	(6)	87	7,649	I	By EMH Howard, LLC <sup>(3)</sup>
6% Serie	s A Prefer	red U	nits <sup>(1)</sup>		06/15/	2020				Code J <sup>(6)</sup>	V	3,566	(D)	-	(6)	+	3 and 4) 1,375	D	
1. Title of Security (Instr. 3)				Date (Month/Day/Year		Execution Date,		Transaction Code (Instr. 8)		Disposed Of (D) (Instr. 5)		3, 4 and	Securit Benefic Owned Report	ties cially Following	Form: Direct (D) or Indirect (I) (Instr. 4)	of Indirect			
1 Title of	Security (In	ctr 3)	Table	I - Nor	1-Deriva			rities Deeme		uired,	Disp	osed of	-			y Own		6. Ownership	7. Nature
(City)	(\$	State)	(Z	ip)											, A	Perso	on		
(Street) NEW Y	ORK N	ΙΥ	10	0022		4. If Ar	nend	ment,	Date o	f Origina	l Filed	(Month/Da	y/Year	)	6. Ind Line)	Form	filed by On	p Filing (Checle e Reporting Pe re than One R	erson
	EL PART		S HOLDING JE, 32ND FL			06/15	/202	.0				Day/Year)					Pres	sident	,
	RD JAC			Middlo)		SPLP				21.0 11	<u></u>			L	X		er (give title		Owner er (specify
			orting Person*			2. Issu	er Na	ame <b>ar</b>	nd Tick	er or Tra	ding S	Symbol  OINGS		Γ		lationship		ng Person(s) to	) Issuer

Name and Address of Reporting Person*     EMH Howard LLC							
(Last)	(First) (Middle)						
590 MADISON AVENUE, 32ND FLOOR							
(Street) NEW YORK	NY	10022					
INEW TORK	111	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 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.
- 3. Mr. Howard, as the Managing Member of EMH, may be deemed to beneficially own the Common Units and Series A Preferred held by EMH.
- 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. The Issuer declared a regular quarterly cash distribution of \$0.375 per unit, payable June 15, 2020, to unitholders of record as of June 1, 2020, on its Series A Preferred. Such distributions were made in kind, such that holders of Series A Preferred received additional units equal to the product of units held and the \$0.375 per unit quarterly dividend divided by the Series A Preferred liquidation preference of \$25.00 per unit. No fraction of a Series A Preferred was issued by virtue of the quarterly dividend, but in lieu thereof each preferred unitholder was paid an amount of cash (rounded to the nearest whole cent), without interest, equal to the product of (i) such fraction, multiplied by (ii) the \$25.00 Series A liquidation preference. The distribution of Series A Preferred to the Reporting Person is exempt from Section 16(a) under Rule 16a-9(a) and exempt from Section 16(b) under Rule 16a-90 and is reported herein on a voluntary basis.

By: /s/ Maria Reda as

attorney-in-fact for Jack L. 06/22/2020

Howard

By: EMH Howard, LLC, By:

/s/ Maria Reda as attorney-in-

fact for Jack L. Howard, 06/22/2020

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.