FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C. 20549	
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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).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

Name and Address of Reporting Person* Benenson James III							2. Issuer Name and Ticker or Trading Symbol STEEL PARTNERS HOLDINGS L.P. [SPLP]										onship of Reporting all applicable) Director Officer (give title		10% C	
	EL PART) (M CRS HOLDING NUE, 32ND FI			01/0	3. Date of Earliest Transaction (Month/Day/Year) 01/01/2023										<i>y</i>)		below)	
(Street) NEW Y(NY State		0022 Zip)		4. If A	Amend	ment,	Date o	f Origina	al Filed	d (Month/Da		6. Indi Line) X	′					
			Table	I - No	n-Deriva	tive S	Secu	rities	Acq	uired,	Dis	posed of	, or E	Benefi	cially	y Own	ed			
Date					2. Transac Date (Month/Da		Exec if any	2A. Deemed Execution Date, if any (Month/Day/Year)			3. Transaction Code (Instr. 8) 4. Securities Acquinisposed Of (D) (5)					5. Amount of Securities Beneficially Owned Following Reported		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)
							Code	v	Amount	(A) (D)	Or Pric	e	Transaction(s) (Instr. 3 and 4)				(111511.4)			
Common Units no par value 01/01/							023			A		559(1)	A	. \$	60	18,689		D		
Common Units no par value																140,425			I	By Summa Holdings, Inc. ⁽²⁾
	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	n [s. Transaction Jate Month/Day/Year)	Execut if any	fany		4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		Exerc ion Da Day/Y		7. Title and Amount of Securities Underlying Derivative Security (Inst 3 and 4)		De Se (In	Price of crivative curity estr. 5)	9. Number derivative Securities Beneficial Owned Following Reported Transactio (Instr. 4)	ly	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)
						Code	Code V (A) (D)		Date Exercisable		Expiration Date	Title	or Numbe of Shares	r						

Explanation of Responses:

- 1. Restricted Common Units granted to the Reporting Person. These Restricted Common Units vested immediately.
- 2. The Reporting Person disclaims beneficial ownership of these securities except to the extent of his pecuniary interest therein, and the inclusion of these securities in this Form 4 shall not be deemed an admission of beneficial ownership of all of the reported securities for purposes of Section 16 or for any other purpose.

By: /s/ Maria Reda as

attorney-in-fact for James

Benenson III

** Signature of Reporting Person Date

01/04/2023

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.