

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.	Form 13F File Number	Name
1	028-14563	SPH Group Holdings LLC
2	028-14887	SPH Group LLC
3	028-14886	Steel Partners Holdings GP Inc.

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

OMB APPROVAL	
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FORM 13F INFORMATION TABLE

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8			
NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x\$1000)	SHRS OR SH/ PRN AMT	PUT/ CALL	INVESTMENT DISCRETION	OTHER MANAGER	SOLE	SHARED	VOTING AUTHORITY NONE
ACTIVE NETWORK INC	COM	00506D100	1,836	242,477 SH		OTR	1,2,3	0	242,477	0
AMBASSADORS GROUP INC	COM	23177108	2,662	749,975 SH		OTR	1,2,3	0	749,975	0
ANAREN INC	COM	32744104	1,068	46,576 SH		OTR	1,2,3	0	46,576	0
API TECHNOLOGIES CORP	COM	00187E203	2,800	1,000,000 SH		OTR	1,2,3	0	1,000,000	0
CHIMERA INVESTMENT CORP	COM	16934Q109	2,729	909,700 SH		OTR	1, 2, 3	0	909,700	0
CST BRANDS INC	COM	12646R105	308	24,600 SH		OTR	1, 2, 3	0	24,600	0
DIGITAL GENERATION	COM	25400B108	516	70,000 SH		OTR	1, 2, 3	0	70,000	0
FORBES ENERGY SERVICES	COM	345143101	12,776	3,178,008 SH		OTR	1, 2, 3	0	3,178,008	0
GENCORP INC	COM	368682100	67,983	4,180,997 SH		OTR	1, 2, 3	0	4,180,997	0
HANDY & HARMAN LTD	COM	410315105	129,250	7,228,735 SH		OTR	1, 2, 3	0	7,228,735	0
LYDALL INC DEL	COM	550819106	1,926	131,887 SH		OTR	1, 2, 3	0	131,887	0
MODUSLINK GLOBAL SOLUTIONS I	COM	60786L107	44,460	13,981,185 SH		OTR	1, 2, 3	0	13,981,185	0
NATHANS FAMOUS INC NEW	COM	632347100	23,275	445,456 SH		OTR	1, 2, 3	0	445,456	0
NATURES SUNSHINE PRODUCTS INC	COM	639027101	571	34,912 SH		OTR	1, 2, 3	0	34,912	0
PARKER DRILLING CO	COM	701081101	1,002	201,150 SH		OTR	1, 2, 3	0	201,150	0
S L INDS INC	COM	784413106	24,951	994,840 SH		OTR	1, 2, 3	0	994,840	0
SELECTICA INC	COM NEW	816288203	3,787	420,768 SH		OTR	1, 2, 3	0	420,768	0
SKULLCANDY INC	COM	83083J104	2,728	499,600 SH		OTR	1, 2, 3	0	499,600	0
STEEL PARTNERS HLDGS L P	LTD PRTRSHIP U	85814R107	33,839	2,473,641 SH		OTR	1, 2, 3	0	2,473,641	0
SUPERIOR ENERGY SERVICES	COM	868157108	1,946	75,000 SH		OTR	1, 2, 3	0	75,000	0
TRANSOCEAN LTD	COM	H8817H100	1,199	25,000 SH		OTR	1, 2, 3	0	25,000	0