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			
	OMB Number:	3235- 0006		
	Expires:	Oct 31, 2018		
FORM 13F COVER PAGE	Estimated ave burden	erage		
	hours per response:	23.8		

Report for the Calend	dar Year or Quarte	er Ended: 06-30-2013		
Check here if Amend	Amendment Number:			
This Amendment (C	heck only one.):	is a restatement.		
		adds new holdings entries.		
Institutional Investm	ent Manager Filin	g this Report:		
Name:	STEEL PARTNERS HOLDINGS L.P.			
Address:	590 MADISON	AVENUE, 32ND FLOOR		
	NEW YORK, N	Y 10022		
Form 13F File Number:	028-14001			

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:	Jack L. Howard						
Title:	President of General Partner of Reporting Manager						
Phone:	212-520-230	212-520-2300					
Signature, Place, and Date of Signing:							
/s/ Jack L. Howard		New York, NY	08-13-2013				
[Signatu	ire]	[City, State]	[Date]				

Report Type (Check only one.):

X 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:	3
Form 13F Information Table Entry Total:	21
Form 13F Information Table Value Total:	361,612
	(thousands)

List of Other Included Managers:

Earm 12E

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 use devide set second that the information is account, and convolute

The reader should not assume that the information is accurate and com	nplete
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	OMB APPROVAL		
UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 FORM 13F	OMB Number: Expires:	323 000 Oct 2 2018	
FORM 13F INFORMATION TABLE	Estimated ave burden	erage	

Expires:	Oct 31, 2018
Estimated a burden	iverage
hours per response:	23.8

3235-0006

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN	5		COLUMN 6	COLUMN 7	COLU	MN 8	
	2	5	4 VALUE	SHRS OR	SHRS OR SH/ PUT/		INVESTMENT		VOTING AUTHORIT		
NAME OF ISSUER	TITLE OF CLASS	CUSIP	(x\$1000)	PRN AMT	PRN	CALL	DISCRETION	MANAGER	SOLE	SHARED	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	СОМ	00187E203	2,800	1,000,000	SH		OTR	1,2,3	0	1,000,000	0
CHIMERA INVESTMENT CORP	СОМ	16934Q109	2,729	909,700	SH		OTR	1, 2, 3	0	909,700	0
CST BRANDS INC	СОМ	12646R105	308	24,600	SH		OTR	1, 2, 3	0	24,600	0
DIGITAL GENERATION	СОМ	25400B108	516	70,000	SH		OTR	1, 2, 3	0	70,000	0
FORBES ENERGY SERVICES	СОМ	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	СОМ	410315105	129,250	7,228,735	SH		OTR	1, 2, 3	0	7,228,735	0
LYDALL INC DEL	СОМ	550819106	1,926	131,887	SH		OTR	1, 2, 3	0	131,887	0
MODUSLINK GLOBAL SOLUTIONS I	СОМ	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	СОМ	639027101	571	34,912	SH		OTR	1, 2, 3	0	34,912	0
PARKER DRILLING CO	СОМ	701081101	1,002	201,150	SH		OTR	1, 2, 3	0	201,150	0
S L INDS INC	СОМ	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	СОМ	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	СОМ	868157108	1,946	75,000	SH		OTR	1, 2, 3	0	75,000	0

ENERGY SERVICES									
TRANSOCEAN LTD	СОМ	H8817H100 1,199	25,000	SH	OTR	1, 2, 3	0	25,000	0