

OMB APPROVAL	
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**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

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>LICHTENSTEIN WARREN G</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. [ 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>Executive Chairman</b></p>
	3. Date of Earliest Transaction (Month/Day/Year) 04/29/2022	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

**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>								2,242,765 <sup>(2)</sup>	I	By SPH SPV-I LLC <sup>(5)</sup>
Common Units no par value <sup>(1)</sup>								645,607 <sup>(3)</sup>	D	
Common Units no par value <sup>(1)</sup>								5,794,428	I	By Steel Partners, Ltd. <sup>(4)</sup>
Common Units no par value <sup>(1)</sup>								970,000	I	By WGL Capital LLC <sup>(6)</sup>
Common Units no par value <sup>(1)</sup>	04/29/2022		G	V	397,253	D	\$0	0 <sup>(3)</sup>	I	By 2020 GRAT #2 <sup>(7)</sup>
Common Units no par value <sup>(1)</sup>								438,259 <sup>(3)</sup>	I	By 2020 GRAT #3 <sup>(8)</sup>
Common Units no par value <sup>(1)</sup>								934,087	I	By 2020 GRAT #4 <sup>(9)</sup>
6% Series A Preferred Units <sup>(1)</sup>								416,948	D	

**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)					

1. Name and Address of Reporting Person\*  
LICHTENSTEIN WARREN G  


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 (Last) (First) (Middle)  
 C/O STEEL PARTNERS HOLDINGS L.P.  
 590 MADISON AVENUE, 32ND FLOOR  


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 (Street)

NEW YORK	NY	10022
(City)	(State)	(Zip)
1. Name and Address of Reporting Person*		
<a href="#">Steel Partners, Ltd.</a>		
(Last)	(First)	(Middle)
590 MADISON AVENUE, 32ND FLOOR		
(Street)		
NEW YORK	NY	10022
(City)	(State)	(Zip)
1. Name and Address of Reporting Person*		
<a href="#">WGL Capital LLC</a>		
(Last)	(First)	(Middle)
590 MADISON AVENUE, 32ND FLOOR		
(Street)		
NEW YORK	NY	10022
(City)	(State)	(Zip)
1. Name and Address of Reporting Person*		
<a href="#">SPH SPV-I LLC</a>		
(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 WGL Capital LLC ("WGL"), Steel Partners, Ltd. ("SPL"), SPH SPV-I LLC ("SPH SPV") and Warren G. Lichtenstein (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. Each of the Reporting Persons disclaims beneficial ownership of the securities reported herein, except to the extent of his or its pecuniary interest therein.
2. Includes 1,702,059 Class C Common Units issued to SPH SPV representing Incentive Awards earned during fiscal 2021 with respect to certain Incentive Units received pursuant to the terms of that certain Incentive Unit Agreement, effective as of May 11, 2012, by and between the Issuer and SPH SPV. For more information on the Incentive Unit Agreement and Class C Units, see "Transactions with Related Persons" in the Issuer's proxy statement on Schedule 14A filed with the SEC on April 27, 2021.
3. The Form 4 filed by the Reporting Persons on April 15, 2022 discloses ownership of 434,104 Common Units held directly by the 2020 GRAT#2, 460,403 Common Units held directly by the 2020 GRAT#3 and 586,612 Common Units held directly by Mr. Lichtenstein. Mr. Lichtenstein is the sole trustee and sole annuitant of the 2020 GRAT#2 and 2020 GRAT#3. Since the filing of the Form 4, 36,851 Common Units held directly by the 2020 GRAT#2 and 22,144 Common Units held directly by the 2020 GRAT#3 were transferred to Mr. Lichtenstein and the remaining 397,253 Common Units held directly by the 2020 GRAT#3 were gifted.
4. Mr. Lichtenstein, as the Chief Executive Officer of SPL, may be deemed to beneficially own the Common Units owned directly by SPL.
5. Mr. Lichtenstein, as the Managing Member of SPH SPV, may be deemed to beneficially own the Common Units owned directly by SPH SPV.
6. SPL, as the sole Member of WGL, and Mr. Lichtenstein, as the Manager of WGL and the Chief Executive Officer of SPL, may be deemed to beneficially own the Common Units owned directly by WGL.
7. Represents Common Units held by a grantor retained annuity trust ("2020 GRAT#2"). Mr. Lichtenstein, as the sole trustee and sole annuitant of the 2020 GRAT#2, may have previously been deemed to previously beneficially own the Common Units held by the 2020 GRAT#2.
8. Represents Common Units held by a grantor retained annuity trust ("2020 GRAT#3"). Mr. Lichtenstein, as the sole trustee and sole annuitant of the 2020 GRAT#3, may be deemed to beneficially own the Common Units held by the 2020 GRAT#3.
9. Represents Common Units held by a grantor retained annuity trust ("2020 GRAT#4"). Mr. Lichtenstein, as the sole trustee and sole annuitant of the 2020 GRAT#4, may be deemed to beneficially own the Common Units held by the 2020 GRAT#4.

By: /s/ Maria Reda, as  
Attorney-in-Fact for Warren  
G. Lichtenstein      07/06/2022

By: Steel Partners, Ltd., By:  
/s/ Maria Reda, as Attorney-  
in-Fact for Warren G.  
Lichtenstein, Chief Executive  
Officer      07/06/2022

By: WGL Capital LLC, By:  
/s/ Maria Reda, as Attorney-  
in-Fact for Warren G.  
Lichtenstein, Manager      07/06/2022

By: SPH SPV-I LLC, By: /s/  
Maria Reda, as Attorney-in-  
Fact for Warren G.  
Lichtenstein, Managing  
Member      07/06/2022

\*\* Signature of Reporting Person      Date

\* 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.

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