

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

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* <u>LICHTENSTEIN WARREN G</u> <hr/> (Last) (First) (Middle) <u>C/O STEEL PARTNERS HOLDINGS LP</u> <u>590 MADISON AVENUE, 32ND FLOOR</u> <hr/> (Street) <u>NEW YORK NY 10022</u> <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) <input type="checkbox"/> Other (specify below) <u>Executive Chairman</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>01/07/2015</u>	
4. If Amendment, Date of Original Filed (Month/Day/Year) <u>01/08/2015</u>		

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 ⁽¹⁾								130,891 ⁽²⁾	I	By Steel Partners, Ltd. ⁽³⁾
Common Units, no par value ⁽¹⁾								1,208,352 ⁽⁴⁾	I	By SPH SPV-I LLC ⁽⁵⁾
Common Units, no par value ⁽¹⁾								1,150,081 ⁽⁶⁾	D	
Common Units, no par value ⁽¹⁾								500,000	I	By GRAT ⁽⁷⁾

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)		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

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

 (Street)
NEW YORK NY 10022

 (City) (State) (Zip)

1. Name and Address of Reporting Person*
WGL Capital Corp.

 (Last) (First) (Middle)
777 SPRUCE STREET

 (Street)
ASPEN CO 81611

(City)	(State)	(Zip)
1. Name and Address of Reporting Person*		
Steel Partners, Ltd.		
(Last)	(First)	(Middle)
590 MADISON AVENUE, 32ND FLOOR		
(Street)		
NEW YORK	NY	10022
(City)	(State)	(Zip)
1. Name and Address of Reporting Person*		
SPH SPV-I LLC		
(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 Corp. ("WGL"), Steel Partners, Ltd. ("SPL"), SPH SPV-I LLC ("SPH SPV") and Warren G. Lichtenstein (collectively, the "Reporting Persons"). Each of SPL, SPH SPV and Mr. Lichtenstein may be deemed to be 10% owners of the Issuer and WGL is a 10% owner of the Issuer. Each of the Reporting Persons disclaims beneficial ownership of the Common Units reported herein, except to the extent of his or its pecuniary interest therein.
2. These Common Units are a correction of the amount reported on the Reporting Persons' original Form 4 to reflect a purchase of 12,500 Common Units.
3. Warren G. Lichtenstein is the Chief Executive Officer and sole director of SPL and may be deemed to have shared investment and voting power with respect to the Common Units held by SPL. Mr. Lichtenstein disclaims beneficial ownership of the Common Units beneficially owned by SPL, except to the extent of his pecuniary interest therein.
4. These Common Units are a correction of the amount reported on the Reporting Persons' original Form 4 to reflect distributions from SPH SPV to its members and the cancellation of 1,035 Common Units inadvertently issued to SPH SPV due to a miscalculation.
5. Warren G. Lichtenstein is the managing member of SPH SPV. Mr. Lichtenstein disclaims beneficial ownership of the Common Units beneficially owned by SPH SPV, except to the extent of his pecuniary interest therein.
6. Excludes 500,000 Common Units previously owned directly by Mr. Lichtenstein which were contributed to a grantor retained annuity trust.
7. These Common Units were previously reported as directly beneficially owned by Mr. Lichtenstein but were contributed to a grantor retained annuity trust on December 24, 2014.

/s/ James F. McCabe Jr. as
Attorney-in-Fact for Warren G. Lichtenstein 03/02/2015

WGL Capital Corp., By:
Warren G. Lichtenstein, Chief
Executive Officer, By: /s/
James F. McCabe Jr. as 03/02/2015
Attorney-in-Fact for Warren G.
Lichtenstein

Steel Partners, Ltd., By:
Warren G. Lichtenstein, Chief
Executive Officer, By: /s/
James F. McCabe Jr. as 03/02/2015
Attorney-in-Fact for Warren G.
Lichtenstein

SPH SPV-I LLC, By: Warren
G. Lichtenstein, Managing
Member, By: /s/ James F.
McCabe Jr. as Attorney-in-Fact
for Warren G. Lichtenstein 03/02/2015

** 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.