

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.	Name	Form 13F File Number	CRD No. (if applicable)	SEC File No. (if applicable)	CIK
1	SPH Group Holdings LLC	028-14563			0001522066
2	SPH Group LLC	028-14887			0001522067
3	Steel Partners Holdings GP Inc.	028-14886			0001537666
4	Steel Excel Inc.	028-19004		000-15071	0000709804
5	WebFinancial Holding Corp	028-21748			0001662159
6	Steel Connect, Inc.	028-05757		001-35319	0000914712

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	FIGI	VALUE (to the nearest dollar)	SHRS OR PRN AMT	SH/ PUT/ CALL	INVESTMENT DISCRETION	OTHER MANAGER	SOLE VOTING AUTHORITY	SHARED	NONE
23ANDME HOLDING CO	CLASS A COM	90138Q108		1,114,802	2,095,493	SH	OTR	3, 5, 6	0	2,095,493	0
CONTEXTLOGIC INC	CL A NEW	21077C305		420,628	73,924	SH	OTR	3, 5, 6	0	73,924	0
DMC GLOBAL INC	COM	23291C103		5,412,431	277,703	SH	OTR	3, 5, 6	0	277,703	0
LUXFER HLDGS PLC	SHS	G5698W116		3,032,520	292,432	SH	OTR	3, 5, 6	0	292,432	0
MERCURY SYS INC	COM	589378108		1,963,019	66,543	SH	OTR	3, 5, 6	0	66,543	0
NATIONAL PRESTO INDS INC	COM	637215104		1,052,779	12,563	SH	OTR	3, 5, 6	0	12,563	0
PALLADYNE AI CORP	COM NEW	80359A205		326,712	180,504	SH	OTR	1, 2, 3, 4	0	180,504	0
STARRETT L S CO	CL A	855668109		4,399,051	276,844	SH	OTR	1, 2, 3, 4	0	276,844	0
STEEL CONNECT INC	COM	858098205		19,147,869	2,017,689	SH	OTR	1, 2, 3, 4	0	2,017,689	0
WHOLE EARTH BRANDS INC	COM CL A	96684W100		7,588,534	1,571,125	SH	OTR	1, 2, 3, 4	0	1,571,125	0