

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 13F

FORM 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: December 31, 2012

Check here if Amendment ; Amendment Number: 1

This Amendment (Check only one.): is a restatement.

adds new holdings entries.

Institutional Investment Manager filing this Report:

Name: Steel Partners Holdings L.P.
Address: 590 Madison Avenue, 32nd Floor
New York, New York 10022

Form 13F File Number: 28-14001

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: 212-520-2300

Signature, Place, and Date of Signing:

/s/ Jack L. Howard, New York, NY, May 14, 2013

Report Type (Check only one):

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: 5

Form 13F Information Table Entry Total: 18

Form 13F Information Table Value Total: \$242002

(thousands)

List of Other Included Managers:

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.

No.	Form 13F File Number	Name
1	28-14563	SPH Group Holdings LLC
2	28-14887	SPH Group LLC
3	28-14886	Steel Partners Holdings GP Inc.
4	28-10766	Warren G. Lichtenstein
5	28-10730	Steel Partners II, L.P.

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\$1,000)	SHRS OR PRN AMT	SH/ PUT/ PRN CALL	INVESTMENT DISCRETION	OTHER MANAGERS	SOLE	SHARED	NONE
C&J ENERGY SERVICES	COM	12467B304	1072	50000	SH	OTHER	1, 2, 3	0	50000	0
DIGITAL GENERATION	COM	25400B108	109	10000	SH	OTHER	1, 2, 3	0	10000	0
FORBES ENERGY SERVICES	COM	345143101	2619	1035364	SH	OTHER	1, 2, 3	0	1035364	0
GENCORP INC	COM	368682100	38256	4180997	SH	OTHER	1, 2, 3	0	4180997	0
HANDY & HARMAN LTD	COM	410315105	108937	7228735	SH	OTHER	1, 2, 3	0	7228735	0
HEELYS INC	COM	42279M107	65	29348	SH	OTHER	1, 2, 3	0	29348	0
LYDALL INC DEL	COM	550819106	1891	131887	SH	OTHER	1, 2, 3	0	131887	0
MODUSLINK GLOBAL SOLUTIONS I	COM	60786L107	18795	6481185	SH	OTHER	1, 2, 3	0	6481185	0
NATHANS FAMOUS INC NEW	COM	632347100	15012	445456	SH	OTHER	1, 2, 3	0	445456	0
PARKER DRILLING CO	COM	701081101	920	200000	SH	OTHER	1, 2, 3	0	200000	0
PATTERSON-UTI ENERGY INC	COM	703481101	1304	70000	SH	OTHER	1, 2, 3	0	70000	0
SCHOOL SPECIALTY INC										
3.75% 2026	COM	807863AM7	5968	11906000	SH	OTHER	1, 2, 3	0	11906000	0
S L INDS INC	COM	784413106	17907	994840	SH	OTHER	1, 2, 3	0	994840	0
SELECTICA INC	COM NEW	816288203	2735	420768	SH	OTHER	1, 2, 3	0	420768	0
STEEL PARTNERS HLDGS L P	LTD PRTRSHIP U	85814R107	22132	1877207	SH	OTHER	1, 2, 3	0	1877207	0
SUPERIOR ENERGY SERVICES	COM	868157108	1036	50000	SH	OTHER	1, 2, 3	0	50000	0
TIMKEN CO	COM	887389104	2152	45000	SH	OTHER	1, 2, 3	0	45000	0
UNISYS CORP	COM NEW	909214306	1090	63000	SH	OTHER	1, 2, 3	0	63000	0