

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

FORM 13F COVER PAGE

OMB APPROVAL

OMB Number:	3235-0006
Expires:	Oct 31, 2018
Estimated average burden hours per response:	23.8

Report for the Calendar Year or Quarter Ended: 03-31-2014

Check here if Amendment Amendment Number: _____
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, NY 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: 212-520-2300

Signature, Place, and Date of Signing:

/s/ Jack L. Howard New York, NY 05-14-2014
[Signature] [City, State] [Date]

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:	3
Form 13F Information Table Entry Total:	28
Form 13F Information Table Value Total:	438,177

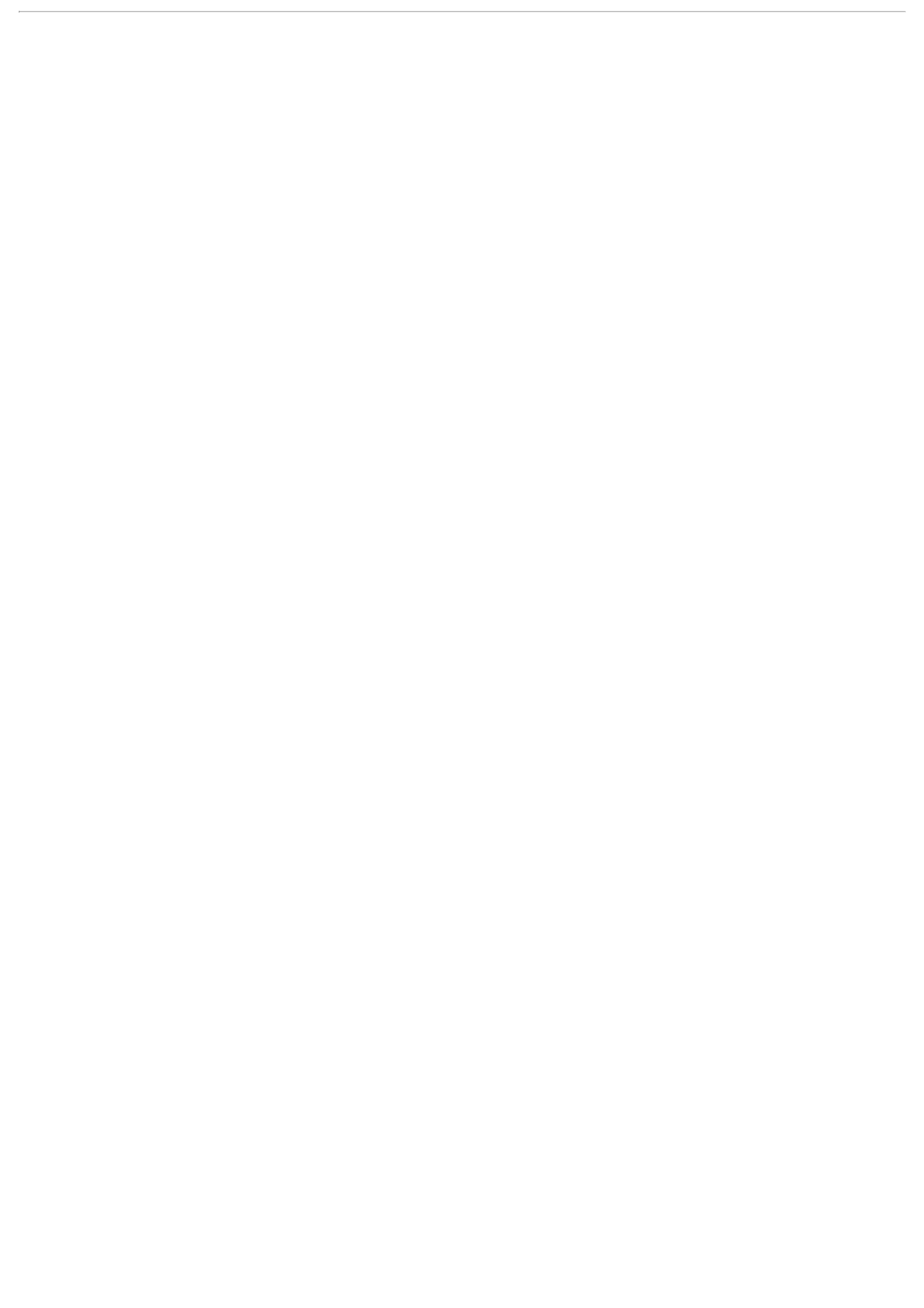
(thousands)

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.

[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.



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FORM 13F INFORMATION TABLE

OMB APPROVAL	
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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\$1000)	SHRS OR PRN AMT	SH/ PRN	PUT/ CALL	INVESTMENT DISCRETION	OTHER MANAGER	SOLE	SHARED	NONE
Ambassadors Group Inc	COM	023177108	2,970	749,975	SH		OTR	1, 2, 3	0	749,975	0
API Technologies Corp	COM	00187E203	28,212	9,628,588	SH		OTR	1, 2, 3	0	9,628,588	0
Aviat Networks Inc	COM	05366Y102	3,180	2,000,000	SH		OTR	1, 2, 3	0	2,000,000	0
Basic Energy Services Inc	COM	06985P100	1,371	50,000	SH		OTR	1, 2, 3	0	50,000	0
C&J Energy Services Inc	COM	12467B304	292	10,000	SH		OTR	1, 2, 3	0	10,000	0
Chimera Investment Corp	COM	16934Q109	3,060	1,000,000	SH		OTR	1, 2, 3	0	1,000,000	0
CST Brands Inc	COM	12646R105	312	10,000	SH		OTR	1, 2, 3	0	10,000	0
Forbes Energy Services Ltd	COM	345143101	14,289	3,635,789	SH		OTR	1, 2, 3	0	3,635,789	0
GenCorp Inc	COM	368682100	76,387	4,180,997	SH		OTR	1, 2, 3	0	4,180,997	0
Handy & Harman Ltd	COM	410315105	159,104	7,228,735	SH		OTR	1, 2, 3	0	7,228,735	0
Invesco Dynamic Credit Opportu	COM	46132R104	5,321	411,217	SH		OTR	1, 2, 3	0	411,217	0
Lifevantage Corp	COM	53222K106	131	100,000	SH		OTR	1, 2, 3	0	100,000	0
ModusLink Global Solutions Inc	COM	60786L107	27,415	6,481,185	SH		OTR	1, 2, 3	0	6,481,185	0
Nathan's Famous Inc	COM	632347100	21,823	445,456	SH		OTR	1, 2, 3	0	445,456	0
Nature's Sunshine Products Inc	COM	639027101	481	34,912	SH		OTR	1, 2, 3	0	34,912	0
Noble Corp plc	COM	655044105	455	13,900	SH		OTR	1, 2, 3	0	13,900	0
Nuance Communications Inc	COM	67020Y100	172	10,000	SH		OTR	1, 2, 3	0	10,000	0
Oil States International Inc	COM	678026105	493	5,000	SH		OTR	1, 2, 3	0	5,000	0
Parker Drilling	COM	701081101	1,052	148,353	SH		OTR	1, 2, 3	0	148,353	0

Co											
Quinpario Acquisition Corp	COM	74874R108	2	200	SH	OTR	1, 2, 3	0	200	0	
Selectica Inc	COM	816288203	2,769	415,750	SH	OTR	1, 2, 3	0	415,750	0	
SL Industries Inc	COM	784413106	24,433	994,840	SH	OTR	1, 2, 3	0	994,840	0	
Steel Partners Holdings LP	LTD PRTRSHIP U	85814R107	49,244	2,901,835	SH	OTR	1, 2, 3	0	2,901,835	0	
Superior Energy Services Inc	COM	868157108	2,307	75,000	SH	OTR	1, 2, 3	0	75,000	0	
Transocean Ltd	COM	H8817H100	2,067	50,000	SH	OTR	1, 2, 3	0	50,000	0	
Triangle Petroleum Corp	COM	89600B201	6,855	831,877	SH	OTR	1, 2, 3	0	831,877	0	
Unit Corp	COM	909218109	1,308	20,000	SH	OTR	1, 2, 3	0	20,000	0	
Wausau Paper Corp	COM	943315101	2,673	210,000	SH	OTR	1, 2, 3	0	210,000	0	