

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: 12-31-2014

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 02-12-2015
[Signature] [City, State] [Date]

Report Type (Check only one.):

X 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: 16
Form 13F Information Table Value Total: 758,446
(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

FORM 13F INFORMATION TABLE

OMB APPROVAL

OMB Number: 3235-0006
Expires: Oct 31, 2018

Estimated average burden hours per response: 23.8

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	VOTING AUTHORITY NONE
AMBASSADORS GROUP INC	COM	023177108	1,875	749,975	SH		OTR	1, 2, 3	0	749,975	0
API TECHNOLOGIES CORP	COM	00187E203	24,355	11,434,278	SH		OTR	1, 2, 3	0	11,434,278	0
AVIAT NETWORKS INC	COM	05366Y102	12,064	8,042,892	SH		OTR	1, 2, 3	0	8,042,892	0
CHIMERA INVESTMENT CORP	COM	16934Q109	3,180	1,000,000	SH		OTR	1, 2, 3	0	1,000,000	0
FORBES ENERGY SERVICES LTD	COM	345143101	4,537	3,749,991	SH		OTR	1, 2, 3	0	3,749,991	0
GENCORP INC	COM	368682100	76,512	4,180,997	SH		OTR	1, 2, 3	0	4,180,997	0
HANDY & HARMAN LTD	COM	410315105	457,149	9,931,542	SH		OTR	1, 2, 3	0	9,931,542	0
INVESCO DYNAMIC CREDIT OPP	COM	46132R104	4,873	411,217	SH		OTR	1, 2, 3	0	411,217	0
JASON INDUSTRIES INC	COM	471172106	4,957	503,200	SH		OTR	1, 2, 3	0	503,200	0
MODUSLINK GLOBAL SOLUTIONS I	COM	60786L206	25,961	6,923,020	SH		OTR	1, 2, 3	0	6,923,020	0
NATHAN'S FAMOUS INC	COM	632347100	35,636	445,456	SH		OTR	1, 2, 3	0	445,456	0
NATURES SUNSHINE PRODS INC	COM	639027101	517	34,912	SH		OTR	1, 2, 3	0	34,912	0
SL INDS INC	COM	784413106	38,799	994,840	SH		OTR	1, 2, 3	0	994,840	0
STEEL PARTNERS HOLDINGS LP	LTD PRTRSHIP U	85814R107	56,495	3,199,036	SH		OTR	1, 2, 3	0	3,199,036	0
TRIANGLE PETROLEUM CORP	COM	89600B201	11,076	2,317,134	SH		OTR	1, 2, 3	0	2,317,134	0
UNIT CORP	COM	909218109	459	13,458	SH		OTR	1, 2, 3	0	13,458	0