

**FORM 5**

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

OMB APPROVAL	
OMB Number:	3235-0362
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Form 3 Holdings Reported.

Form 4 Transactions Reported.

**ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>Rosen Lon</u>  (Last) (First) (Middle) C/O STEEL PARTNERS HOLDINGS L.P. 590 MADISON AVENUE, 32ND FLOOR  (Street) NEW YORK NY 10022  (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 10% Owner  Officer (give title below) Other (specify below)
	3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year) 12/31/2021	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person  Form filed by More than One Reporting Person

**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 at end of Issuer's Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
				Amount	(A) or (D)	Price			
Common Units no par value	08/14/2020		G	7,663 <sup>(1)</sup>	D	\$0	5,008	D	
Common Units no par value	08/14/2020		G	7,663 <sup>(1)</sup>	A	\$0	7,663	I	By Family Trust
Common Units no par value	01/13/2021		G	2,927 <sup>(1)</sup>	D	\$0	7,020	D	
Common Units no par value	01/13/2021		G	2,927 <sup>(1)</sup>	A	\$0	10,590	I	By Family Trust
Common Units no par value	02/09/2021		G	2,012 <sup>(1)</sup>	D	\$0	5,008	D	
Common Units no par value	02/09/2021		G	2,012 <sup>(1)</sup>	A	\$0	12,602	I	By Family Trust
Common Units no par value	06/17/2021		G	4,569 <sup>(1)</sup>	D	\$0	1,787	D	
Common Units no par value	06/17/2021		G	4,569 <sup>(1)</sup>	A	\$0	17,171	I	By Family Trust
Common Units no par value	07/09/2021		G	662 <sup>(1)</sup>	D	\$0	1,787	D	
Common Units no par value	07/09/2021		G	662 <sup>(1)</sup>	A	\$0	17,833	I	By Family Trust
Common Units no par value	10/08/2021		G	641 <sup>(1)</sup>	D	\$0	1,787	D	
Common Units no par value	10/08/2021		G	641 <sup>(1)</sup>	A	\$0	18,474	I	By Family Trust

**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)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		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)
					(A)	(D)	Date Exercisable	Expiration Date					

**Explanation of Responses:**

1. Represents Common Units gifted by the Reporting Person to a family trust of which the Reporting Person is a trustee. As a result, the Reporting Person now indirectly beneficially owns such Common Units.

/s/ Maria Reda as attorney-in-fact for Lon Rosen 02/02/2022

\*\* 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.**