

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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>WGL Capital LLC</u> <hr/> (Last) (First) (Middle) 590 MADISON AVENUE, 32ND FLOOR <hr/> (Street) NEW YORK NY 10022 <hr/> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>STEEL PARTNERS HOLDINGS L.P.</u> [<u>SPLP</u>]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title below) <input checked="" type="checkbox"/> Other (specify below) See Footnote 1
	3. Date of Earliest Transaction (Month/Day/Year) 03/30/2022	
	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 <input type="checkbox"/> 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 Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Units no par value ⁽¹⁾	03/30/2022		J ⁽³⁾		5,392,920	D	\$0	970,000 ⁽²⁾	D	

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)
				Code	V		Date Exercisable	Expiration Date					

1. Name and Address of Reporting Person*
WGL Capital LLC

 (Last) (First) (Middle)
 590 MADISON AVENUE, 32ND FLOOR

 (Street)
 NEW YORK NY 10022

 (City) (State) (Zip)

1. Name and Address of Reporting Person*
Steel Partners, Ltd.

 (Last) (First) (Middle)
 590 MADISON AVENUE, 32ND FLOOR

 (Street)
 NEW YORK NY 10022

 (City) (State) (Zip)

1. Name and Address of Reporting Person*
LICHTENSTEIN WARREN G

 (Last) (First) (Middle)
 590 MADISON AVENUE, 32ND FLOOR

 (Street)
 NEW YORK NY 10022

 (City) (State) (Zip)

(City)

(State)

(Zip)

Explanation of Responses:

1. This Form 4 is filed jointly by WGL Capital LLC ("WGL"), Steel Partners, Ltd. ("SPL") and Warren G. Lichtenstein (collectively, the "Reporting Persons"). Each of the Reporting Persons may be deemed to be a member of a Section 13(d) group that collectively owns more than 10% of the Issuer's outstanding Common Units. Each of the Reporting Persons disclaims beneficial ownership of the securities reported herein, except to the extent of his or its pecuniary interest therein.
2. SPL, as the sole Member of WGL, and Mr. Lichtenstein, as the Manager of WGL and the Chief Executive Officer and a control person of SPL, may be deemed to beneficially own the Common Units owned directly by WGL.
3. Represents a pro-rata distribution of Common Units by WGL to its sole Member SPL.

By: /s/ Maria Reda, as
Attorney-in-Fact for Warren
G. Lichtenstein 04/01/2022

By: Steel Partners, Ltd., By:
/s/ Maria Reda, as Attorney-
in-Fact for Warren G.
Lichtenstein, Chief Executive
Officer 04/01/2022

By: WGL Capital LLC, By:
/s/ Maria Reda, as Attorney-
in-Fact for Warren G.
Lichtenstein, Manager 04/01/2022

** 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.