

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: 03-31-2023

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: Jason Wong

Title: CFO of General Partner of Reporting Manager

Phone: 212-520-2388

**Signature, Place, and Date of Signing:**

/s/ Jason Wong                      New York, NY                      05-10-2023

[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: 5

Form 13F Information Table Entry Total: 7

Form 13F Information Table Value Total: 550,783,375

(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
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1	028-14563	SPH Group Holdings LLC
2	028-14887	SPH Group LLC
3	028-14886	Steel Partners Holdings GP Inc.
4	028-19004	Steel Excel Inc.
5	028-21748	WebFinancial Holding Corporation

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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	SH/ PUT/ CALL	INVESTMENT DISCRETION	OTHER MANAGER	SOLE	SHARED	NONE	
AEROJET ROCKETDYNE HLDGS INC	COM	007800105	6,469,211	115,172	SH	OTR	1, 2, 3, 4	0	115,172	0	
AEROJET ROCKETDYNE HLDGS INC	COM	007800105	56,170	1,000	SH	OTR	1, 2, 3	0	1,000	0	
AEROJET ROCKETDYNE HLDGS INC	COM	007800105	195,616,069	3,482,572	SH	OTR	2, 3, 5	0	3,482,572	0	
STARRETT L S CO	CLA	855668109	3,106,190	276,844	SH	OTR	1, 2, 3, 4	0	276,844	0	
STEEL CONNECT INC	COM	858098106	20,728,284	18,182,705	SH	OTR	1, 2, 3, 4	0	18,182,705	0	
STEEL PARTNERS HLDGS L P	LTD PRTRSHIP U	85814R107	320,785,371	7,308,932	SH	OTR	1, 2, 3, 4	0	7,308,932	0	
WHOLE EARTH BRANDS INC	COM CL A	96684W100	4,022,080	1,571,125	SH	OTR	1, 2, 3, 4	0	1,571,125	0	