



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mailstop 4631

October 13, 2017

Via E-Mail

Jack L. Howard
President
Steel Partners Holdings GP Inc.
590 Madison Avenue, 32nd Floor
New York, New York 10002

**Re: Handy & Harman Ltd.
Schedule 13E-3 and Schedule TO-T
Filed July 19, 2017 by Steel Partners Holdings L.P. et. al
File No. 005-41274**

Dear Mr. Howard:

We completed our review of your filing on October 12, 2017. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Pamela Long

Pamela Long
Assistant Director
Office of Manufacturing and
Construction

cc: Michael Neidell
Olshan Frome Wolosky LLP