



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, 32<sup>nd</sup> 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