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**NYSE Euronext**

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April 5, 2012

Received SEC  
APR 05 2012  
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Chief, Information Technology  
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Division of Corporation Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

*CERT NYS*  
*File No. 001-35493*

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, **STEEL PARTNERS HOLDINGS L.P.**, Common Units, no par value, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 4, 2012. Tentative listing date – April 10, 2012.

Sincerely,