



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	15194-21
<b>Date:</b>	May 25, 2021
<b>To:</b>	All Participants
<b>Category:</b>	Distributions
<b>From:</b>	Tax Reporting Service
<b>Attention:</b>	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
<b>Subject:</b>	<u>Important Tax Information</u> Steel Partners Holdings LP CUSIP: 85814R206 Record Date: 06/01/2021 Payable Date: 06/15/2021

The Depository Trust Company received the attached correspondence containing Tax Information. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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Non-Confidential

**Steel Partners Holdings L.P.**  
**6% Series A Preferred Units (NYSE: SPLP.PRA)**  
**CUSIP # 85814R 206**  
**Qualified Notice**

Declaration Date: May 12, 2021

Record Date: June 1, 2021

Payment Date: June 15, 2021

Distribution Per Unit: \$00.375

This qualified notice is provided in accordance with §1441 of the Internal Revenue Code and U.S. Treasury Regulation §1.1446-4, with respect to the distribution of \$00.375 declared by Steel Partners Holdings L.P., to be paid on June 15, 2021.

The distribution of consists of the following components:

Interest Income	\$00.197
Dividend Income	<u>\$00.178</u>
Distribution Per Unit	<u>\$00.375</u>

None of the distribution components listed above include Effectively Connected Income ("ECI").

Taxable income items allocable to holders of SPLP-A preferred units and reported on Schedule K-1 may differ from the allocations reflected above.