

As filed with the Securities and Exchange Commission on October 17, 2017

Registration Statement No. 333-207211
Registration Statement No. 333-158769
Registration Statement No. 033-63845

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

POST-EFFECTIVE AMENDMENT NO. 1 TO FORM S-3 REGISTRATION STATEMENT NO. 333-207211
POST-EFFECTIVE AMENDMENT NO. 2 TO FORM S-3 REGISTRATION STATEMENT NO. 333-158769
POST-EFFECTIVE AMENDMENT NO. 3 TO FORM S-3 REGISTRATION STATEMENT NO. 033-63845

UNDER THE SECURITIES ACT OF 1933

HANDY & HARMAN LTD.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or organization)

13-3768097
(I.R.S. Employer Identification No.)

590 Madison Avenue, 32nd Floor
New York, New York 10022
(212) 520-2300

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Douglas B. Woodworth
Chief Financial Officer
Handy & Harman Ltd.
590 Madison Avenue, 32nd Floor
New York, New York 10022
(212) 520-2300

(Name, address and telephone number, including area code, of agent for service)

Approximate date of commencement of proposed sale to the public: Not applicable. Removal from registration of securities that were not sold pursuant to these registration statements.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Non-accelerated filer

(Do not check if a smaller reporting company)

Accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

DEREGISTRATION OF UNSOLD SECURITIES

These Post-Effective Amendments (the "Post-Effective Amendments"), filed by Handy & Harman Ltd., a Delaware corporation (the "Registrant"), to withdraw from registration any and all securities of the Registrant registered thereunder (the "Securities"), which have not been sold under the following Registration Statements on Form S-3 (each, a "Registration Statement," and collectively, the "Registration Statements") filed by the Registrant with the U.S. Securities and Exchange Commission (the "Commission"):

- Registration Statement on Form S-3 (No. 333-207211);
- Registration Statement on Form S-3 (No. 333-158769); and
- Registration Statement on Form S-3 (No. 033-63845).

Pursuant to the Agreement and Plan of Merger, dated as of June 26, 2017 (the "Merger Agreement"), by and among Steel Partners Holdings L.P., a Delaware limited partnership ("SPLP"), Handy Acquisition Co., a Delaware corporation and a wholly owned subsidiary of SPLP ("Merger Sub") and the Registrant, Merger Sub was merged with and into the Registrant (the "Merger"), with the Registrant continuing as the surviving corporation and as an indirect wholly owned subsidiary of SPLP. The Merger became effective on October 12, 2017.

In connection with the closing of the Merger, the offerings pursuant to the Registration Statements have been terminated. In accordance with undertakings made by the Registrant in the Registration Statements to remove from registration, by means of a post-effective amendment, any of the securities that remain unsold at the termination of the offerings, the Registrant hereby removes from registration all Securities registered under the Registration Statements but not sold under the Registration Statements, if any. The Registration Statements are hereby amended, as appropriate, to reflect the deregistration of such Securities.

SIGNATURE

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused these Post-Effective Amendments to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on October 17, 2017.

HANDY & HARMAN LTD.

By: /s/ Douglas B. Woodworth
Name: Douglas B. Woodworth
Title: Chief Financial Officer

Note: No other person is required to sign these Post-Effective Amendments in reliance upon Rule 478 under the Securities Act of 1933, as amended.