(City)

(State)

1. Name and Address of Reporting Person*

(Zip)

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

	no long	ject to

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL OMB Number: 3235-0287 Estimated average burden esponse: 0.5

7. Nature of Indirect Beneficial Ownership (Instr. 4)

WHX CS Corp.

11. Nature of Indirect Beneficial Ownership (Instr. 4)

Section obligati	this box if no long 16. Form 4 or ions may contire tion 1(b).		STA		ed purs	uant	to Secti	on 16(a)	of the S	ecurit	ies Exchan	ae Act o	of 1934	ERSH	1IP	Estima	number. ated average burd per response:	3235-026 den 0
Name and Address of Reporting Person* HANDY & HARMAN LTD.					Solutions Inc [MLNK] 3. Date of Earliest Transaction (Month/Day/Year) 02/23/2015								5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director X 10% Owner Officer (give title Other (specify below)					
(Last) (First) (Middle) 1133 WESTCHESTER AVE SUITE N222																		
(Street) WHITE PLAINS	N	NY 10604		- 4. 11	4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line) Form filed by One Reporting Person X Form filed by More than One Reporting Person				son	
(City)	(Si	ate) ((Zip)															
		Tab	le I - No	n-Deriv	/ative	Se	curitie	es Aco	quired	, Dis	posed o	f, or I	3enefi	cially	Owned	l		
Dat		2. Transa Date (Month/E	action Day/Year)		2A. Deemed Execution Date, if any (Month/Day/Year)		Transaction Disposed Code (Instr.		4. Securiti Disposed	ties Acquired (A) of (D) (Instr. 3, 4		1 and 5) Securit Benefic Owned Reporte		ities icially d Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indired Beneficia Ownersh (Instr. 4)		
									Code	v	Amount	(A) (D)	or Pri	ce	Transact (Instr. 3 a			
		01 par value ⁽¹⁾			3/2015				P		33,549	_		3.7174	1	8,122	D ⁽²⁾	
Common	Stock, \$0.0)1 par value ⁽¹⁾		02/24	/2015	+			P		40,486	A A	A \$3	3.7241	1,54	8,608	D ⁽²⁾	Dv
Common	Stock, \$0.0	1 par value ⁽¹⁾													5,94	0,170	I(3)	By WHX CS Cor
		Ta									osed of, onvertib				wned			
Derivative Conversion Da		3. Transaction Date (Month/Day/Year)	Execution Date, if any		4. Transaction Code (Instr. 8)		tion of		6. Date Exercisable and Expiration Date (Month/Day/Year)		te	7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)		Der Sed (Ins	ivative d curity S tr. 5) B O F R	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Natur of Indire Beneficio Ownersh (Instr. 4)
					Code	v	(A)	(D)	Date Exercisa		Expiration Date	Title	Amour or Number of Shares	er				
1		Reporting Person*					•	•					•	•	•			
(Last) 1133 WE SUITE N	ESTCHEST J222	(First) ER AVE	(Mid	dle)														
(Street) WHITE	PLAINS	NY	106	04														
(City)		(State)	(Zip)															
ı		Reporting Person* ERS HOLDIN	NGS L.	<u></u> P.		_]												
(Last) 590 MAI	DISON AV	(First) ENUE, 32ND FI	(Mid LOOR	dle)														
(Street) NEW Y(ORK	NY	100	22		_												

SPH Group LLC							
(Last) (First) (Middle) C/O STEEL PARTNERS HOLDINGS L.P. 590 MADISON AVENUE, 32ND FLOOR							
(Street) NEW YORK	NY	10022					
(City)	(State)	(Zip)					
1. Name and Address of Reporting Person* SPH Group Holdings LLC							
(Last)	(First)	(Middle)					
C/O STEEL PARTNERS HOLDINGS L.P. 590 MADISON AVENUE, 32ND FLOOR							
(Street) NEW YORK	NY	10022					
(City)	(State)	(Zip)					
1. Name and Address of Reporting Person* <u>Steel Partners Holdings GP Inc.</u>							
(Last) 590 MADISON AV 32ND FLOOR	(First) /ENUE	(Middle)					
(Street) NEW YORK	NY	10022					
(City)	(State)	(Zip)					
Name and Address of Reporting Person* WHX CS Corp.							
(Last) 1133 WESTCH	(First)	(Middle)					
(Street) WHITE PLANES	NY						
(City)	(State)	(Zip)					

Explanation of Responses:

- 1. This Form 4 is filed by Handy & Harman Ltd. ("HNH"). HNH is a member of a Section 13(d) group that owns more than 10% of the Issuer's outstanding Common Stock. HNH disclaims beneficial ownership of the shares of Common Stock of the Issuer owned directly by the other members of the Section 13(d) group except to the extent of its pecuniary interest therein.
- 2. Shares owned directly by HNH. SPH Group Holdings LLC ("SPHG Holdings") owns approximately 66% of the outstanding shares of Common Stock of HNH. Steel Partners Holdings L.P. ("Steel Holdings") owns 99% of the membership interests of SPH Group LLC ("SPHG"). SPHG is the sole member of SPHG Holdings. Steel Partners Holdings GP Inc. ("Steel Holdings GP") is the general partner of Steel Holdings, the managing member of SPHG and the manager of SPHG Holdings. Accordingly, each of Steel Holdings, SPHG, SPHG Holdings and Steel Holdings GP could be deemed to beneficially own the shares of Common Stock of the Issuer owned directly by HNH. Each of Steel Holdings, SPHG, SPHG Holdings GP disclaims beneficial ownership of the shares of Common Stock of the Issuer owned directly by HNH.
- 3. Shares owned directly by WHX CS Corp. ("WHX CS"). HNH owns 100% of the outstanding shares of Common Stock of WHX CS. Accordingly, each of HNH, Steel Holdings, SPHG, Steel Holdings GP and SPHG Holdings may be deemed to beneficially own the shares of Common Stock of the Issuer owned directly by WHX CS. Each of HNH, Steel Holdings, SPHG, Steel Holdings GP and SPHG Holdings disclaims beneficial ownership of the shares of Common Stock of the Issuer owned directly by WHX CS except to the extent of its pecuniary interest therein.

By: Handy & Harman Ltd., By: /s/ James F. McCabe, Jr., 02/25/2015 Senior Vice President and **Chief Financial Officer** By: Steel Partners Holdings L.P., By: Steel Partners Holdings GP Inc., General 02/25/2015 Partner, By: /s/ James F. McCabe, Jr., Chief Financial By: SPH Group LLC, By: Steel Partners Holdings GP Inc., Managing Member, By: /s/ 02/25/2015 James F. McCabe, Jr., Chief Financial Officer By: SPH Group Holdings LLC, 02/25/2015

By: Steel Partners Holdings GP Inc., Manager, By: /s/ James F. McCabe, Jr., Chief Financial Officer

By: Steel Partners Holdings GP

Inc., By: /s/ James F. McCabe, 02/25/2015

Jr., Chief Financial Officer

By: WHX CS Corp., By: /s/ James F. McCabe, Jr., Senior

** Signature of Reporting Person

<u>James F. McCabe, Jr., Senior</u> <u>Vice President</u> 02/25/2015

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.