

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <b>ICAHN CARL C</b>  (Last) (First) (Middle) <b>C/O ICAHN ASSOCIATES CORP.</b> <b>767 FIFTH AVENUE, 47TH FLOOR</b>  (Street) <b>NEW YORK NY 10153</b>  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <b>ICAHN ENTERPRISES L.P. [ IEP ]</b>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)  <input checked="" type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner  Officer (give title below) <input checked="" type="checkbox"/> Other (specify below)  <b>Chairman of the Board</b>
	3. Date of Earliest Transaction (Month/Day/Year) <b>03/23/2009</b>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Depository Units <sup>(1)</sup>	03/23/2009		P		2,155	A	\$26.069	68,711,823	I	Please see all footnotes <sup>(1)(2)(3)(4)(5)(6)(7)(8)(9)(10)</sup>
Depository Units <sup>(1)</sup>	03/24/2009		P		8,500	A	\$25.958	68,720,323	I	Please see all footnotes <sup>(1)(2)(3)(4)(5)(6)(7)(8)(9)(10)</sup>
Depository Units <sup>(1)</sup>	03/25/2009		P		921	A	\$26.25	68,721,244	I	Please see all footnotes <sup>(1)(2)(3)(4)(5)(6)(7)(8)(9)(10)</sup>

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V		Date Exercisable	Expiration Date					

**Explanation of Responses:**

- Depository Units representing limited partner interests in Icahn Enterprises L.P., formerly known as American Real Estate Partners L.P.
- Barberry Corp. ("Barberry") beneficially owns 3,034,096 Depository Units. Carl C. Icahn beneficially owns 100% of Barberry. Mr. Icahn, by virtue of his relationship to Barberry, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Depository Units which Barberry directly beneficially owns. Mr. Icahn disclaims beneficial ownership of such Depository Units except to the extent of his pecuniary interest therein.
- CCI Offshore LLC ("CCI Offshore") beneficially owns 3,706,723 Depository Units. Odysseus Holding Corp. ("Odysseus") is the sole member of CCI Offshore. Carl C. Icahn beneficially owns 100% of Odysseus. Each of Mr. Icahn and Odysseus, by virtue of their relationship to CCI Offshore, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Depository Units which CCI Offshore directly beneficially owns. Each of Mr. Icahn and Odysseus disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- CCI Onshore LLC ("CCI Onshore") beneficially owns 1,515,515 Depository Units. High Coast Limited Partnership ("High Coast") is the sole member of CCI Onshore. Little Meadow Corp. ("Little Meadow") is the general partner of High Coast. Carl C. Icahn beneficially owns 100% of Little Meadow. Each of Mr. Icahn, Little Meadow and High Coast, by virtue of their relationship to CCI Onshore, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Depository Units which CCI Onshore directly beneficially owns. Each of Mr. Icahn, Little Meadow and High Coast disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- Gascon Partners ("Gascon") beneficially owns 11,892,167 Depository Units. Little Meadow and Astral Gas Corp. ("Astral") are the general partners of Gascon. Unicorn Associates Corp. ("Unicorn") beneficially owns 100% of Astral. ACF Industries Holding Corp. ("ACF") beneficially owns 100% of Unicorn. Highcrest Investors Corp. ("Highcrest") beneficially owns 100% of ACF. Buffalo Investors Corp. ("Buffalo") beneficially owns 99.3% of Highcrest. Starfire Holding Corporation ("Starfire") beneficially owns 100% of Buffalo. Carl C. Icahn beneficially owns 100% of each of Little Meadow and Starfire. Each of Mr. Icahn, Starfire, Buffalo, Highcrest, ACF, Unicorn, Astral and Little Meadow, by virtue of their relationship to Gascon, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Depository Units which Gascon directly beneficially owns.
- Each of Mr. Icahn, Starfire, Buffalo, Highcrest, ACF, Unicorn, Astral and Little Meadow disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- High Coast beneficially owns 37,009,836 Depository Units. Little Meadow is the general partner of High Coast. Carl C. Icahn beneficially owns 100% of Little Meadow. Each of Mr. Icahn and Little Meadow, by virtue of their relationship to High Coast, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Depository Units which High Coast directly beneficially owns. Each of Mr. Icahn and Little Meadow disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.

8. Higherest beneficially owns 3,866,379 Depository Units. Buffalo beneficially owns 99.3% of Higherest. Starfire beneficially owns 100% of Buffalo. Carl C. Icahn beneficially owns 100% of Starfire. Each of Mr. Icahn, Starfire and Buffalo, by virtue of their relationship to Higherest, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Depository Units which Higherest directly beneficially owns. Each of Mr. Icahn, Starfire and Buffalo disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.

9. Icahn Management LP ("Icahn Management") beneficially owns 3,410,441 Depository Units. CCI Manager LLC ("CCI Manager") is the general partner of Icahn Management. Carl C. Icahn beneficially owns 99.8% of CCI Manager. Each of Mr. Icahn and CCI Manager, by virtue of their relationship to Icahn Management, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Depository Units which Icahn Management directly beneficially owns. Each of Mr. Icahn and CCI Manager disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.

10. Thomwood Associates Limited Partnership ("Thomwood") beneficially owns 4,286,087 Depository Units. Barbary is the general partner of Thomwood. Carl C. Icahn beneficially owns 100% of Barbary. Each of Mr. Icahn and Barbary, by virtue of their relationship to Thomwood, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Depository Units which Thomwood directly beneficially owns. Each of Mr. Icahn and Barbary disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.

CARL C. ICAHN

03/25/2009

\*\* Signature of Reporting Person      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.

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