

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**Notice of Effectiveness**

**Effectiveness Date:** March 20, 2012 12:00 P.M.

**Form:** S-4

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**CIK:** [0000813762](#)

**Company Name:** ICAHN ENTERPRISES L.P.

**File Number:** [333-179109](#)

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**CIK:** [0001297337](#)

**Company Name:** Icahn Enterprises Finance Corp

**File Number:** [333-179109-02](#)

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**CIK:** [0001034563](#)

**Company Name:** ICAHN ENTERPRISES HOLDINGS L.P.

**File Number:** [333-179109-01](#)