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NEW YORK STOCK EXCHANGE INC

813762
ICAHN ENTERPRISES L.P.
001-09516

767 Fifth Avenue, Suite 4700
New York
NY
NEW YORK
10153

(212) 702-4300

5% Cumulative Pay-In-Kind Redeemable Preferred Units (Representing Limited Partner Interests)

17 CFR 240.12d2-2(a)(1)

Edwin Mecabe
Director
2010-03-31

NOTIFICATION OF THE REMOVAL FROM LISTING AND REGISTRATION OF THE STATED SECURITIES The New York Stock Exchange hereby notifies the SEC of its intention to remove the entire class of the stated securities from listing and registration on the Exchange at the opening of business on April 12, 2010, pursuant to the provisions of Rule 12d2-2 (a). [X] 17 CFR 240.12d2-2(a)(1) That the entire class of this security was called for redemption, maturity or retirement on March 31, 2010; appropriate notice thereof was given; funds sufficient for the payment of all such securities were deposited with an agency authorized to make such payment; and such funds were made available to security holders on March 31, 2010. The Exchange also notifies the Securities and Exchange Commission that as a result of the above indicated conditions this security was suspended from trading on March 31, 2010.