

<b>OMB APPROVAL</b>	
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**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

<b>1. Name and Address of Reporting Person*</b> <u>ICAHN CARL C</u>  (Last) (First) (Middle) <u>C/O ICAHN ASSOCIATES CORP.</u> <u>767 FIFTH AVE., SUITE 4700</u>  (Street) <u>NEW YORK NY 10153</u>  (City) (State) (Zip)	<b>2. Issuer Name and Ticker or Trading Symbol</b> <u>ICAHN ENTERPRISES L.P. [ IEP ]</u>	<b>5. Relationship of Reporting Person(s) to Issuer</b> (Check all applicable)  Director <input checked="" type="checkbox"/> 10% Owner  Officer (give title below) <input checked="" type="checkbox"/> Other (specify below) <u>CHAIRMAN OF THE BOARD</u>
	<b>3. Date of Earliest Transaction (Month/Day/Year)</b> <u>06/14/2017</u>	
<b>4. If Amendment, Date of Original Filed (Month/Day/Year)</b>		

**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)(2)</sup>	06/14/2017 <sup>(3)</sup>		J <sup>(5)</sup>		4,488,222 <sup>(3)</sup>	A	\$48.39 <sup>(4)</sup>	149,276,054	I	Please see footnotes <sup>(6)(7)(8)(9)(10)(11)</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. (the "Issuer").
- Comprised of Depository Units held indirectly through CCI Onshore LLC ("CCI Onshore"), Gascon Partners ("Gascon"), High Coast Limited Partnership ("High Coast"), Highcrest Investors LLC ("Highcrest") and Thomwood Associates Limited Partnership ("Thomwood").
- Represents the date on which dividend amounts are determined based on the election of each holder and the volume weighted average trading price of units on NASDAQ during five consecutive trading days following the election date.
- Represents the amount foregone in exchange for each Depository Unit received as a dividend.
- The reporting person received 4,488,222 Depository Units as a payment-in-kind dividend on 144,787,832 Depository Units owned on the dividend record date in a transaction exempt from Section 16(b) liability pursuant to Rule 16(b)-3(e) promulgated under the Securities Exchange Act of 1934, as amended.
- CCI Onshore beneficially owns 33,679,445 Depository Units. 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. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn, Little Meadow and High Coast (by virtue of their relationships to CCI Onshore) may be deemed to indirectly beneficially own the Depository Units which CCI Onshore 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 beneficially owns 20,464,576 Depository Units. Little Meadow is the managing general partner of Gascon. Carl C. Icahn beneficially owns 100% of Little Meadow. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn and Little Meadow (by virtue of their relationships to Gascon) may be deemed to indirectly beneficially own the Depository Units which Gascon owns. Each of Mr. Icahn and Little Meadow disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- High Coast beneficially owns 72,872,071 Depository Units. Little Meadow is the general partner of High Coast. Carl C. Icahn beneficially owns 100% of Little Meadow. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn and Little Meadow (by virtue of their relationships to High Coast) may be deemed to indirectly beneficially own the Depository Units which High Coast owns. Each of Mr. Icahn and Little Meadow disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- Highcrest beneficially owns 16,702,551 Depository Units. Starfire Holding Corporation ("Starfire") beneficially owns 100% of Highcrest. Carl C. Icahn beneficially owns 100% of Starfire. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn and Starfire (by virtue of their relationships to Highcrest) may be deemed to indirectly beneficially own the Depository Units which Highcrest owns. Each of Mr. Icahn and Starfire disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- Thomwood beneficially owns 5,557,411 Depository Units. Barberry Corp. ("Barberry") is the general partner of Thomwood. Carl C. Icahn beneficially owns 100% of Barberry. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn and Barberry (by virtue of their relationships to Thomwood) may be deemed to indirectly beneficially own the Depository Units which Thomwood owns. Each of Mr. Icahn and Barberry disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- Mr. Icahn may be deemed to indirectly beneficially own the 12,000 Depository Units owned by Gail Golden, his wife, which are not included in the total reported in column 5. Mr. Icahn disclaims beneficial ownership of such Depository Units for all purposes.

/s/ Carl C. Icahn

06/16/2017

\*\* 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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