

December 5, 2013

**VIA ELECTRONIC TRANSMISSION**

Justin Dobbie  
Legal Branch Chief  
United States Securities and Exchange Commission  
Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-1004

**Re: Icahn Enterprises L.P.  
Registration Statement on Form S-4  
Filed November  
File No. 333-191386**

Dear Mr. Dobbie:

Reference is made to the comments of the Staff of the Securities and Exchange Commission (the "Commission") with respect to the Registration Statement on Form S-4 (File No. 333-183728) (the "Registration Statement") of Icahn Enterprises L.P., a Delaware limited partnership (the "Icahn Enterprises"), Icahn Enterprises Finance Corp., a Delaware corporation ("Icahn Enterprises Finance") and Icahn Enterprises Holdings L.P., a Delaware limited partnership ("Icahn Enterprises Holdings") and, together with Icahn Enterprises and Icahn Enterprises Finance, the "Company"), in your letter dated October 7, 2013 (the "Comment Letter").

We are writing to respond to the comments contained in the Comment Letter and to indicate that changes have been made in Amendment No. 2 to the Registration Statement ("Amendment No. 2").

For your convenience, your comments are set forth in this letter in bold italics, followed by our responses.

**General**

- 1. We note that you are registering the offering of 8% Senior Notes Due 2018 in reliance on our position enunciated in Exxon Capital Holdings Corp., SEC No-Action Letter (April 13, 1988). See also Morgan Stanley & Co. Inc., SEC No-Action Letter (June 5, 1991) and Sherman & Sterling, SEC No-Action Letter (July 2, 1993). Accordingly, with the next amendment, please provide us with a supplemental letter stating that you are registering the exchange offer in reliance on our position contained in these letters and include the representations contained in the Morgan Stanley and Sherman & Sterling no-action letters.***

Justin Dobbie  
United States Securities and Exchange Commission  
December 5, 2013  
Page 2 of 2

Contemporaneously with the submission of this letter, the Company is filing a supplemental letter stating that the Company is registering the exchange offer in reliance on the Commission's position enunciated in the abovementioned no-action letters and including the representations contained in the Morgan Stanley and Shearman & Sterling no-action letters.

Very truly yours,

/s/ Julie M. Allen, Esq.  
Julie M. Allen, Esq.

Enclosures

cc: Daniel A. Ninivaggi (Icahn Enterprises L.P.)

---