

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

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

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

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* <b>ICAHN CARL C</b>  (Last) (First) (Middle) <b>C/O ICAHN ASSOCIATES HOLDING LLC</b> <b>767 FIFTH AVE., SUITE 4700</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>04/15/2013</b>	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line)  <input checked="" type="checkbox"/> Form filed by One Reporting Person  Form filed by More than One Reporting Person

**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>	04/15/2013 <sup>(3)</sup>		j <sup>(5)</sup>		1,449,573	A	\$60.58 <sup>(4)</sup>	99,213,824	I	please see footnotes <sup>(13)(14)(15)(16)(17)(18)(19)(20)(21)</sup>
Depository Units	07/05/2013		j <sup>(6)</sup>		1,222,582	A	\$73.02	100,436,406	I	please see footnotes <sup>(13)(14)(15)(16)(17)(18)(19)(20)(21)</sup>
Depository Units	10/09/2013		j <sup>(7)</sup>		1,436,503	A	\$80.87	101,872,909	I	please see footnotes <sup>(13)(14)(15)(16)(17)(18)(19)(20)(21)</sup>
Depository Units	01/13/2014		j <sup>(8)</sup>		984,742	A	\$118.92	102,857,651	I	please see footnotes <sup>(13)(14)(15)(16)(17)(18)(19)(20)(21)</sup>
Depository Units	04/22/2014		j <sup>(9)</sup>		1,519,256	A	\$95.09	104,376,907	I	please see footnotes <sup>(13)(14)(15)(16)(17)(18)(19)(20)(21)</sup>
Depository Units	06/30/2014		j <sup>(10)</sup>		1,465,535	A	\$100.13	105,842,442	I	please see footnotes <sup>(13)(14)(15)(16)(17)(18)(19)(20)(21)</sup>
Depository Units	09/25/2014		j <sup>(11)</sup>		1,370,212	A	\$108.52	107,212,654	I	please see footnotes <sup>(13)(14)(15)(16)(17)(18)(19)(20)(21)</sup>
Depository Units	12/24/2014		j <sup>(12)</sup>		1,598,191	A	\$94.41	108,810,845	I	please see footnotes <sup>(13)(14)(15)(16)(17)(18)(19)(20)(21)</sup>
Depository Units	07/05/2013		j <sup>(22)</sup>		217	A	\$73.02	16,117	D	
Depository Units	10/09/2013		j <sup>(23)</sup>		249	A	\$80.87	16,366	D	
Depository Units	01/13/2014		j <sup>(24)</sup>		172	A	\$118.92	16,538	D	
Depository Units	04/22/2014		j <sup>(25)</sup>		260	A	\$95.09	16,798	D	
Depository Units	06/30/2014		j <sup>(26)</sup>		251	A	\$100.13	17,049	D	
Depository Units	09/25/2014		j <sup>(27)</sup>		235	A	\$108.52	17,284	D	

**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	(A)	(D)	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 Barberry Corp., CCI Offshore LLC, CCI Onshore LLC, Gascon Partners, High Coast Limited Partnership, Highcrest Investors Corp., Tramore LLC, Modal LLC and Thornwood Associates Limited Partnership.
- 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 ten consecutive trading days following the election date.

4. Represents the amount foregone in exchange for each Depository Unit received as a dividend.
5. The reporting person received 1,449,573 Depository Units as payment-in-kind dividend on 97,764,251 Depository Units owned on the dividend record date.
6. The reporting person received 1,222,582 Depository Units as payment-in-kind dividend on 99,213,824 Depository Units owned on the dividend record date.
7. The reporting person received 1,436,503 Depository Units as payment-in-kind dividend on 100,436,406 Depository Units owned on the dividend record date.
8. The reporting person received 984,742 Depository Units as payment-in-kind dividend on 101,872,909 Depository Units owned on the dividend record date.
9. The reporting person received 1,519,256 Depository Units as payment-in-kind dividend on 102,857,651 Depository Units owned on the dividend record date.
10. The reporting person received 1,465,535 Depository Units as payment-in-kind dividend on 104,376,907 Depository Units owned on the dividend record date.
11. The reporting person received 1,370,212 Depository Units as payment-in-kind dividend on 105,842,442 Depository Units owned on the dividend record date.
12. The reporting person received 1,598,191 Depository Units as payment-in-kind dividend on 107,212,654 Depository Units owned on the dividend record date.
13. Barberry Corp. ("Barberry") beneficially owns 3,633,958 Depository Units. Carl C. Icahn beneficially owns 100% of Barberry. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Barberry) may be deemed to indirectly beneficially own the Depository Units which Barberry owns. Mr. Icahn disclaims beneficial ownership of such Depository Units except to the extent of his pecuniary interest therein.
14. CCI Offshore LLC ("CCI Offshore") beneficially owns 2,307,044 Depository Units. Barberry is the sole member of CCI Offshore. 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 CCI Offshore) may be deemed to indirectly beneficially own the Depository Units which CCI Offshore owns. Each of Mr. Icahn and Barberry disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
15. CCI Onshore LLC ("CCI Onshore") beneficially owns 18,274,289 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. 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.
16. Gascon Partners ("Gascon") beneficially owns 16,075,148 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.
17. High Coast Limited Partnership ("High Coast") beneficially owns 41,909,667 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.
18. Highcrest Investors Corp. ("Highcrest") beneficially owns 12,485,714 Depository Units. Starfire Holding Corporation ("Starfire") beneficially owns 99.5% 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.
19. Tramore LLC ("Tramore") beneficially owns 8,172,944 Depository Units. Carl C. Icahn beneficially owns 100% of Tramore. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Tramore) may be deemed to indirectly beneficially own the Depository Units which Tramore owns. Mr. Icahn disclaims beneficial ownership of such Depository Units except to the extent of his pecuniary interest therein.
20. Modal LLC ("Modal") beneficially owns 720,495 Depository Units. Carl C. Icahn beneficially owns 100% of Modal. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Modal) may be deemed to indirectly beneficially own the Depository Units which Modal owns. Mr. Icahn disclaims beneficial ownership of such Depository Units except to the extent of his pecuniary interest therein.
21. Thornwood Associates Limited Partnership ("Thornwood") beneficially owns 5,231,586 Depository Units. Barberry is the general partner of Thornwood. 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 Thornwood) may be deemed to indirectly beneficially own the Depository Units which Thornwood owns. Each of Mr. Icahn and Barberry disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
22. Gail Golden, the spouse of Mr. Icahn, received 217 Depository Units as payment-in-kind dividend on 15,900 Depository Units owned on the dividend record date. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Gail Golden) may be deemed to indirectly beneficially own the Depository Units which Gail Golden owns. Mr. Icahn disclaims beneficial ownership of such Depository Units for all purposes.
23. Gail Golden, the spouse of Mr. Icahn, received 249 Depository Units as payment-in-kind dividend on 16,117 Depository Units owned on the dividend record date. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Gail Golden) may be deemed to indirectly beneficially own the Depository Units which Gail Golden owns. Mr. Icahn disclaims beneficial ownership of such Depository Units for all purposes.
24. Gail Golden, the spouse of Mr. Icahn, received 172 Depository Units as payment-in-kind dividend on 16,366 Depository Units owned on the dividend record date. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Gail Golden) may be deemed to indirectly beneficially own the Depository Units which Gail Golden owns. Mr. Icahn disclaims beneficial ownership of such Depository Units for all purposes.
25. Gail Golden, the spouse of Mr. Icahn, received 260 Depository Units as payment-in-kind dividend on 16,538 Depository Units owned on the dividend record date. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Gail Golden) may be deemed to indirectly beneficially own the Depository Units which Gail Golden owns. Mr. Icahn disclaims beneficial ownership of such Depository Units for all purposes.
26. Gail Golden, the spouse of Mr. Icahn, received 251 Depository Units as payment-in-kind dividend on 16,798 Depository Units owned on the dividend record date. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Gail Golden) may be deemed to indirectly beneficially own the Depository Units which Gail Golden owns. Mr. Icahn disclaims beneficial ownership of such Depository Units for all purposes.
27. Gail Golden, the spouse of Mr. Icahn, received 235 Depository Units as payment-in-kind dividend on 17,049 Depository Units owned on the dividend record date. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Gail Golden) may be deemed to indirectly beneficially own the Depository Units which Gail Golden owns. Mr. Icahn disclaims beneficial ownership of such Depository Units for all purposes.

**Remarks:**

CARL C. ICAHN

12/24/2014

\*\* 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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