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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

AMENDMENT NO. 1 TO
FORM S-4
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

ICAHN ENTERPRISES L.P.

Delaware (State or Other Jurisdiction of Incorporation or Organization)	(Exact Name of Co-Registrant As Specified in Its Charter) 3714 (Primary Standard Industrial Classification Code Number)	13-3398766 (I.R.S. Employer Identification Number)
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ICAHN ENTERPRISES FINANCE CORP.

Delaware (State or Other Jurisdiction of Incorporation or Organization)	(Exact Name of Co-Registrant As Specified in Its Charter) 3714 (Primary Standard Industrial Classification Code Number)	20-1059842 (I.R.S. Employer Identification Number)
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ICAHN ENTERPRISES HOLDINGS L.P.

Delaware (State or Other Jurisdiction of Incorporation or Organization)	(Exact Name of Registrant of Guarantee As Specified in Its Charter) 3714 (Primary Standard Industrial Classification Code Number)	13-3398767 (I.R.S. Employer Identification Number)
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**767 Fifth Avenue — Suite 4700
New York, New York 10153
(212) 702-4300**

(Address, Including Zip Code, and Telephone Number,
Including Area Code, of Registrants' Principal Executive Offices)

**Daniel A. Ninivaggi
President and Principal Executive Officer
767 Fifth Avenue — Suite 4700
New York, New York 10153
Telephone: (212) 702-4300**

(Name, Address, Including Zip Code, and Telephone Number,
Including Area Code, of Agent for Service)

Copies to:

**Julie M. Allen, Esq.
Proskauer Rose LLP
Eleven Times Square
New York, New York 10036
Telephone: (212) 969-3000
Facsimile: (212) 969-2900**

Approximate date of commencement of the proposed sale to the public: As soon as practicable after the effective date of this Registration Statement.

If the securities being registered on this form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act of 1933, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act of 1933, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to Be Registered ⁽¹⁾	Proposed Maximum Offering Price Per Note ⁽¹⁾	Proposed Maximum Aggregate Offering Price ⁽¹⁾	Amount of Registration Fee ⁽²⁾
8% Senior Notes due 2018	\$300,000,000	100%	\$ 300,000,000	\$ 34,380 ⁽³⁾
Guarantee of 8% Senior Notes due 2018 ⁽⁴⁾	—	—	—	—

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- (1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457 under the Securities Act of 1933, as amended (the “Securities Act”).
- (2) Pursuant to Rule 457(f)(2) of the Securities Act, the registration fee has been estimated based on the book value of the securities to be received by the registrant in exchange for the securities to be issued hereunder in the exchange offer described herein.
- (3) Previously paid.
- (4) Pursuant to Rule 457(n) under the Securities Act, no separate fee is payable with respect to the guarantee.

The Registrants hereby amend this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrants shall file a further amendment that specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until this Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), determines.

EXPLANATORY NOTE

This Amendment is filed solely to file certain exhibits indicated in Item 21(a) of Part II. No change is made to the preliminary prospectus constituting Part I of the Registration Statement or Items 20, 21(b) or 22 of Part II of the Registration Statement.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 21. Exhibits and Financial Statement Schedules.

(a) Exhibits

Exhibit No.	Description
4.1	Indenture, dated as of January 15, 2010, among Icahn Enterprises L.P., Icahn Enterprises Finance Corp., Icahn Enterprises Holdings L.P. and Wilmington Trust Company, as trustee (incorporated by reference to Exhibit 4.1 to Icahn Enterprises Form 8-K filed on January 15, 2010).
4.2	Form of 8% Senior Note due 2018 (incorporated by reference to Exhibit 4.1 to Icahn Enterprises' Form 8-K filed on January 15, 2010).
4.3	Registration Rights Agreement, dated as of July 12, 2012, among Icahn Enterprises, L.P., Icahn Enterprises Finance Corp., Icahn Enterprises Holdings L.P. and Jefferies & Company, Inc. (incorporated by reference to Exhibit 10.1 to Icahn Enterprises' Form 8-K filed on July 12, 2012).
**5.1	Opinion of Proskauer Rose LLP.
*12.1	Ratio of earnings to fixed charges.
**15.1	Acknowledgement of Grant Thornton LLP regarding unaudited interim financial information.
**15.2	Acknowledgement of Grant Thornton LLP regarding unaudited interim financial information.
**15.3	Acknowledgement of Ernst & Young LLP regarding unaudited interim financial information.
**15.4	Acknowledgement of Ernst & Young LLP regarding unaudited interim financial information.
**15.5	Acknowledgement of KPMG LLP regarding unaudited interim financial information.
**23.1	Consent of Grant Thornton LLP.
**23.2	Consent of Grant Thornton LLP.
**23.3	Consent of Ernst & Young LLP.
**23.4	Consent of Ernst & Young LLP.
**23.5	Consent of KPMG LLP
**23.6	Consent of Proskauer Rose LLP (included in Exhibit 5.1).
*24.1	Power of Attorney.
*25.1	Statement of Eligibility of Trustee.
*99.1	Letter of Transmittal.
*99.2	Notice of Guaranteed Delivery.
*99.3	Letter to Clients.
*99.4	Letter to Brokers.
**101(1)	The following financial information of Icahn Enterprises Holdings L.P. contained in this registration statement on Form S-4, formatted in XBRL (Extensible Business Reporting Language) includes: (i) the Consolidated Balance Sheets as of June 30, 2012, December 31, 2011 and December 31, 2010, (ii) the Consolidated Statements of Operations for the three and six months ended June 30, 2012 and 2011 and for the years ended December 31, 2011, 2010 and 2009, (iii) the Consolidated Statements of Comprehensive Income for the three and six months ended June 30, 2012 and 2011, (iv) the Consolidated Statement of Changes in Equity and Comprehensive Income for the six months ended June 30, 2012 and for the years ended December 31, 2011, 2010 and 2009 (v) the Consolidated Statements of Cash Flows for the six months ended June 30, 2012 and 2011 and for the years ended December 31, 2011, 2010 and 2009 and (vi) the Notes to the Consolidated Financial Statements for the respective interim and annual periods.

* Filed previously

** Filed herewith

(1) Pursuant to Rule 406T of Regulation S-T, the Interactive Data Files on Exhibit 101 hereto are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, or deemed not filed for purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on October 3, 2012.

ICAHN ENTERPRISES, L.P.

Icahn Enterprises GP, Inc., its general partner

By: /s/ Daniel A. Ninivaggi

Daniel A. Ninivaggi

President, Principal Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated:

<u>/s/ Daniel A. Ninivaggi</u>	President, Principal Executive Officer and Director	October 3, 2012
Daniel A. Ninivaggi		
<u>/s/ SungHwan Cho</u>	Chief Financial Officer and Director	October 3, 2012
SungHwan Cho		
<u>/s/ Peter Reck</u>	Chief Accounting Officer	October 3, 2012
Peter Reck		
_____	Director	
Jack G. Wasserman		
*	Director	October 3, 2012

William A. Leidesdorf		
*	Director	October 3, 2012

James L. Nelson		
<u>/s/ Keith Cozza</u>	Director	October 3, 2012
Keith Cozza		
_____	Chairman of the Board	
Carl C. Icahn		

*By: /s/ Daniel A. Ninivaggi

Daniel A. Ninivaggi, Attorney-in-fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on October 3, 2012.

ICAHN ENTERPRISES FINANCE CORP.

By: /s/ Daniel A. Ninivaggi
 Daniel A. Ninivaggi
 President and Principal Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated:

<u>/s/ Daniel A. Ninivaggi</u>	President and Principal Executive Officer	October 3, 2012
Daniel A. Ninivaggi		
<u>/s/ SungHwan Cho</u>	Chief Financial Officer and Director	October 3, 2012
SungHwan Cho		
<u>/s/ Peter Reck</u>	Chief Accounting Officer	October 3, 2012
Peter Reck		
<u> </u>	Director	
Jack G. Wasserman		
<u> </u>	Director	October 3, 2012
William A. Leidesdorf		
<u> </u>	Director	October 3, 2012
James L. Nelson		
<u>/s/ Keith Cozza</u>	Director	October 3, 2012
Keith Cozza		
<u> </u>	Chairman of the Board	
Carl C. Icahn		

*By: /s/ Daniel A. Ninivaggi
 Daniel A. Ninivaggi, Attorney-in-fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on October 3, 2012.

ICAHN ENTERPRISES HOLDINGS L.P.

By: Icahn Enterprises GP, Inc., its general partner

By: /s/ Daniel A. Ninivaggi

_____ Daniel
A. Ninivaggi
President, Principal Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated:

<u>/s/ Daniel A. Ninivaggi</u>	President, Principal Executive Officer and Director	October 3, 2012
<u>Daniel A. Ninivaggi</u>		
<u>/s/ SungHwan Cho</u>	Chief Financial Officer and Director	October 3, 2012
<u>SungHwan Cho</u>		
<u>/s/ Peter Reck</u>	Chief Accounting Officer	October 3, 2012
<u>Peter Reck</u>		
_____	Director	
<u>Jack G. Wasserman</u>		
<u>*</u>	Director	October 3, 2012
<u>William A. Leidesdorf</u>		
<u>*</u>	Director	October 3, 2012
<u>James L. Nelson</u>		
<u>/s/ Keith Cozza</u>	Director	October 3, 2012
<u>Keith Cozza</u>		
_____	Chairman of the Board	
<u>Carl C. Icahn</u>		

*By: /s/ Daniel A. Ninivaggi
Daniel A. Ninivaggi, Attorney-in-fact



Proskauer Rose LLP Eleven Times Square New York, NY 10036-8299

October 3, 2012

Icahn Enterprises L.P.
Icahn Enterprises Finance Corp.
767 Fifth Avenue
New York, New York 10153

Re: Registration Statement on Form S-4; \$300,000,000 Aggregate Principal Amount of 8% Senior Notes due 2018.

Ladies and Gentlemen:

We have acted as special counsel to Icahn Enterprises L.P., a Delaware limited partnership (“Icahn Enterprises”), Icahn Enterprises Finance Corp., a Delaware corporation (“Icahn Enterprises Finance” and, together with Icahn Enterprises, the “Company”), and Icahn Enterprises Holdings L.P., a Delaware limited partnership (the “Guarantor”), in connection with the issuance and exchange by the Company of \$300,000,000 in aggregate principal amount of the Company’s 8% Senior Notes due 2018 (the “Exchange Notes”), and the guarantees of the Exchange Notes (the “Exchange Guarantees”) by the Guarantor, each pursuant to (a) an Indenture, dated as of January 15, 2010 (the “Indenture”), among the Company, the Guarantor and Wilmington Trust Company, as trustee (the “Trustee”), and (b) a registration statement on Form S-4 under the Securities Act of 1933, as amended (the “Securities Act”), filed with the Securities and Exchange Commission (the “Commission”) on September 5, 2012 (as amended, the “Registration Statement”). The exchange notes will constitute the same series of securities as the Company’s outstanding aggregate principal amount of \$2,150,000,000 8% Senior Notes due 2018 for purposes of the Indenture, and will vote together on all matters with such series. This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or related prospectus, other than as expressly stated herein with respect to the issuance of the Exchange Notes and the Exchange Guarantees.

We have examined originals or copies, certified or otherwise identified to our satisfaction, of such documents, corporate records, certificates and other instruments of each of the Company and the Guarantor, including the Indenture, and have conducted such other investigations of fact and law, as we have deemed necessary for the purposes of rendering this opinion.

In giving this opinion, we have assumed, with your permission, the genuineness of all signatures, the legal capacity of natural persons and the authenticity of all documents we have examined. As to questions of fact relevant to this opinion, with your permission and without any independent investigation or verification, we have relied upon, and assumed the accuracy of, oral or written statements and representations of officers and other representatives of the Company, the Guarantor and others. We have also assumed, with your permission and without any independent investigation, (i) that the Exchange Notes, the Exchange Guarantees and the Indenture (collectively, the “Documents”) have been duly authorized, executed and delivered by each of the parties thereto (other than the Company and the Guarantor), (ii) that the Documents constitute legally valid and binding obligations of the parties thereto (other than the Company and the Guarantor), enforceable against each of them in accordance with their respective terms, and (iii) the adequacy of the consideration that supports the Guarantor’s agreement and the solvency and adequacy of capital of the Guarantor. In addition, we have assumed that the Exchange Notes and the Exchange Guarantee will be executed and delivered by an authorized officer of the Company and the Guarantor, as the case may be, substantially in the form examined by us.

Beijing | Boca Raton | Boston | Chicago | Hong Kong | London | Los Angeles | New Orleans | New York | Newark | Paris | São Paulo | Washington, DC

This opinion is limited to the laws of State of New York, the Delaware General Corporation Law and the Delaware Revised Uniform Limited Partnership Act. We express no opinion as to the law of any other jurisdiction.

Based upon and subject to the foregoing and the other matters set forth herein, it is our opinion that:

1. The Exchange Notes have been duly authorized by all necessary limited partnership and corporate action of Icahn Enterprises and Icahn Enterprises Finance, respectively, and, when the Registration Statement becomes effective and the Exchange Notes have been duly executed by the Company, authenticated by the Trustee and delivered in accordance with the terms of the Indenture, the Exchange Notes will constitute legal, valid and binding obligations of the Company, enforceable against the Company in accordance with their terms.
2. The Exchange Guarantees have been duly authorized by all necessary limited partnership action of the Guarantor and, when the Registration Statement becomes effective and the Exchange Notes have been duly executed by the Company, authenticated by the Trustee and delivered in accordance with the terms of the Indenture, and the Exchange Guarantees have been duly executed and delivered, each Exchange Guarantee will constitute a legal, valid and binding obligation of the Guarantor, enforceable against the Guarantor in accordance with its terms.

The foregoing opinions are subject to the following limitations and qualifications:

1. The enforceability of the Documents may be limited by bankruptcy, insolvency, fraudulent conveyance, fraudulent transfer, reorganization, moratorium and other similar laws relating to or affecting creditors' rights generally and by general equitable principles (regardless of whether enforcement is sought in equity or at law), including, without limitation, principles regarding good faith and fair dealing. In addition, we express no opinion as to the enforceability of (i) self-help provisions, (ii) provisions that purport to establish evidentiary standards, (iii) provisions exculpating a party from, or indemnifying a party for (or entitling a party to contribution in a case involving), its own gross negligence, willful misconduct or violation of securities or other laws, (iv) provisions relating to the availability of specific remedies or relief, or the release or waiver of any remedies or rights or time periods in which claims are required to be asserted, (v) provisions that allow cumulative remedies, late charges or default interest, (vi) provisions relating to the discharge of defenses or disclaimers, liability limitations or limitations of the obligations of any person or entity under any of the Documents or (vii) provisions relating to choice of law or forum.
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2. We express no opinion with respect to the effect of any provision of the Documents that is intended to permit the modification thereof only by means of an agreement signed in writing by the parties thereto.
3. We express no opinion with respect to the effect of any provision of the Documents imposing penalties or forfeitures.
4. The enforceability of the Exchange Guarantees may be subject to statutory provisions and case law to the effect that a guarantor may be discharged if the beneficiary of the guaranty alters the original obligation of the principal, fails to inform the guarantor of material information pertinent to the principal or any collateral, elects remedies that may impair the subrogation rights of the guarantor against the principal or otherwise takes or omits to take any action that prejudices the guarantor unless, in any such case, the guarantor validly waives such rights or the consequences of any such action.
5. The above opinions are based solely upon laws, rulings and regulations in effect on the date hereof, and are subject to modification to the extent that such laws, rulings and regulations may be changed in the future. We undertake no obligation to advise you of facts or changes in law occurring after the date of this opinion letter that might affect the opinions expressed herein.

We consent to your filing this opinion as an exhibit to the Registration Statement and to the reference to our firm contained in the Prospectus under the heading "Legal Matters." In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder.

Very Truly Yours,

/s/ Proskauer Rose LLP

**ACKNOWLEDGEMENT OF INDEPENDENT REGISTERED
PUBLIC ACCOUNTING FIRM**

To the Partners of
Icahn Enterprises L.P.

We have reviewed, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the unaudited consolidated interim financial information of Icahn Enterprises L.P. and Subsidiaries as follows:

- As of March 31, 2012, and for the three-month periods ended March 31, 2012 and 2011, as indicated in our report dated May 1, 2012; and
- As of June 30, 2012, and for the three-month and six-month periods ended June 30, 2012 and 2011, as indicated in our report dated August 7, 2012.

Because we did not perform an audit, we expressed no opinion on that information.

We are aware that our reports referred to above, were included in your respective Quarterly Reports on Form 10-Q for the quarters ended March 31, 2012 and June 30, 2012, are being used in this Registration Statement.

We also are aware that the aforementioned reports, pursuant to Rule 436(c) under the Securities Act of 1933, are not considered a part of the Registration Statement prepared or certified by an accountant within the meaning of Sections 7 and 11 of that Act.

/s/ Grant Thornton LLP

New York, New York
October 3, 2012

**ACKNOWLEDGEMENT OF INDEPENDENT REGISTERED
PUBLIC ACCOUNTING FIRM**

To the Partners of
Icahn Enterprises Holdings L.P.

We have reviewed, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the unaudited consolidated interim financial information of Icahn Enterprises Holdings L.P. and Subsidiaries for the three-month and six-month periods ended June 30, 2012 and 2011, as indicated in our report dated August 10, 2012; because we did not perform an audit, we expressed no opinion on that information.

We are aware that our report referred to above, is being used in this Registration Statement.

We also are aware that the aforementioned report, pursuant to Rule 436(c) under the Securities Act of 1933, is not considered a part of the Registration Statement prepared or certified by an accountant within the meaning of Sections 7 and 11 of that Act.

/s/ Grant Thornton LLP

New York, New York
October 3, 2012

To the Partners of Icahn Enterprises L.P.

We are aware of the incorporation by reference in this Amendment No. 1 to the Registration Statement on Form S-4 and related Prospectus of Icahn Enterprises L.P. for the registration of senior notes of our reports listed below:

- Our report dated April 24, 2012, relating to the unaudited consolidated interim financial statements of Federal-Mogul Corporation, included in Icahn Enterprises L.P.'s Form 10-Q for the quarter ended March 31, 2012 filed with the Securities and Exchange Commission on May 1, 2012.
- Our report dated July 26, 2012, relating to the unaudited consolidated interim financial statements of Federal-Mogul Corporation, included in Icahn Enterprises L.P.'s Form 10-Q for the quarter ended June 30, 2012 filed with the Securities and Exchange Commission on August 7, 2012.

/s/ Ernst & Young LLP

Detroit, Michigan
October 3, 2012

To the Partners of Icahn Enterprises L.P.

We are aware of the use of our report dated July 26, 2012, relating to the June 30, 2012 unaudited consolidated interim financial statements of Federal-Mogul Corporation, in the financial statements of Icahn Enterprises Holdings L.P. that are included in this Amendment No. 1 to the Registration Statement on Form S-4 and related Prospectus of Icahn Enterprises L.P. for the registration of senior notes.

/s/ Ernst & Young LLP

Detroit, Michigan
October 3, 2012

With respect to the registration statement on Form S-4 of Icahn Enterprises L.P., Icahn Enterprises Finance Corp., and Icahn Enterprises Holdings L.P., we acknowledge our awareness of the inclusion therein of our report, dated August 2, 2012 related to our review of financial information of CVR Energy, Inc. as of June 30, 2012 and for the period from May 5, 2012 to June 30, 2012.

Pursuant to Rule 436 under the Securities Act of 1933 (the Act), such report is not considered part of a registration statement prepared or certified by an independent registered public accounting firm, or a report prepared or certified by an independent registered public accounting firm within the meaning of Sections 7 or 11 of the Act.

/s/ KPMG LLP

Houston, Texas
October 3, 2012

**CONSENT OF INDEPENDENT REGISTERED
PUBLIC ACCOUNTING FIRM**

We have issued our reports dated March 9, 2012 with respect to the consolidated financial statements, schedule and internal control over financial reporting included in the Annual Report on Form 10-K for the year ended December 31, 2011 of Icahn Enterprises L.P. and Subsidiaries, which are incorporated by reference in this Registration Statement. We consent to the incorporation by reference in this Registration Statement of the aforementioned reports, and to the use of our name as it appears under the caption "Experts."

/s/ Grant Thornton LLP

New York, New York
October 3, 2012

**CONSENT OF INDEPENDENT REGISTERED
PUBLIC ACCOUNTING FIRM**

We have issued our report dated March 14, 2012, with respect to the consolidated financial statements and schedule of Icahn Enterprises Holdings L.P. and Subsidiaries contained in this Registration Statement and Prospectus. We consent to the use of the aforementioned report in this Registration Statement and Prospectus, and to the use of our name as it appears under the caption "Experts."

/s/ Grant Thornton LLP

New York, New York
October 3, 2012

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the reference to our firm under the caption "Experts" in this Amendment No. 1 to the Registration Statement on Form S-4 and related Prospectus of Icahn Enterprises L.P. and to the incorporation by reference therein of our reports dated February 28, 2012, with respect to the consolidated financial statements of Federal-Mogul Corporation and the effectiveness of internal control over financial reporting of Federal-Mogul Corporation, included in Icahn Enterprises L.P.'s Annual Report on Form 10-K for the year ended December 31, 2011, filed with the Securities and Exchange Commission on March 12, 2012.

/s/ Ernst & Young LLP

Detroit, Michigan
October 3, 2012

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the reference to our firm under the caption "Experts" and to the use of our report dated February 28, 2012, with respect to the consolidated balance sheets of Federal-Mogul Corporation as of December 31, 2011 and 2010 and the related consolidated statements of operations, shareholders' equity and cash flows for each of the three years in the period ended December 31, 2011, in the financial statements of Icahn Enterprises Holdings L.P. that are included in this Amendment No. 1 to the Registration Statement on Form S-4 and related Prospectus of Icahn Enterprises L.P. for the registration of senior notes.

/s/ Ernst & Young LLP

Detroit, Michigan
October 3, 2012

Consent of Independent Registered Public Accounting Firm

The Board of Directors and Stockholders
CVR Energy, Inc.:

We consent to the incorporation by reference in the registration statement on Form S-4 of Icahn Enterprises L.P., Icahn Enterprises Finance Corp., and Icahn Enterprises Holdings L.P. of our reports dated February 29, 2012, with respect to the consolidated balance sheets of CVR Energy Inc. and subsidiaries (the Company) as of December 31, 2011 and 2010, and the related consolidated statements of operations, changes in equity, and cash flows for each of the years in the three-year period ended December 31, 2011, and the effectiveness of internal control over financial reporting of CVR Energy Inc. and subsidiaries as of December 31, 2011, which reports appear in the Form 8-K/A of Icahn Enterprises L.P. dated July 9, 2012.

Our report dated February 29, 2012, on the effectiveness of internal control over financial reporting of CVR Energy Inc. and subsidiaries as of December 31, 2011, contains an explanatory paragraph that states the scope of management's assessment of the effectiveness of internal control over financial reporting includes all of the Company's consolidated operations except for the operations of Gary-Williams Energy Corporation and its wholly owned subsidiaries (Gary-Williams), which the Company acquired on December 15, 2011. Gary-Williams' operations represent 2% of the Company's consolidated revenues for the year ended December 31, 2011, and assets associated with Gary-Williams' operations represent 29% of the Company's consolidated total assets, as of December 31, 2011. Our audit of internal control over financial reporting of CVR Energy Inc. and subsidiaries also excluded an evaluation of the internal control over financial reporting of Gary-Williams.

/s/ KPMG LLP

Houston, Texas
October 3, 2012
