
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934

(Amendment No. 78)*

ICAHN ENTERPRISES L.P.

(Name of Issuer)

Depository Units Representing Limited Partner Interests

(Title of Class of Securities)

451100101

(CUSIP Number)

Jesse Lynn, Esq.
16690 Collins Avenue, Suite PH-1,
Sunny Isles Beach, FL, 33160
(305) 422-4100

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

12/26/2024

(Date of Event Which Requires Filing of This Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box.

The information required on the remainder of this cover page shall not be deemed to be “filed” for the purpose of Section 18 of the Securities Exchange Act of 1934 (“Act”) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SCHEDULE 13D

CUSIP No. 451100101

Name of reporting person

1

CCI Onshore LLC

2

Check the appropriate box if a member of a Group (See Instructions)

(a)
 (b)

3 SEC use only
Source of funds (See Instructions)

4 OO

5 Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e)

Citizenship or place of organization

6 DELAWARE

7 Sole Voting Power

Number of Shares Beneficially Owned by Each Reporting Person With:

8 96,313,978.00
Shared Voting Power

9 0.00
Sole Dispositive Power

10 96,313,978.00
Shared Dispositive Power

11 0.00
Aggregate amount beneficially owned by each reporting person

12 96,313,978.00
Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)

13
Percent of class represented by amount in Row (11)

14 18.47 %
Type of Reporting Person (See Instructions)

OO

SCHEDULE 13D

CUSIP No. 451100101

1 Name of reporting person

Gascon Partners

Check the appropriate box if a member of a Group (See Instructions)

2 (a)
 (b)

3 SEC use only
Source of funds (See Instructions)

4 OO

5 Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e)

Citizenship or place of organization

6 NEW YORK

Number of 7 Sole Voting Power

Shares	
Beneficially	61,965,279.00
Owned by	Shared Voting Power
Each	8
Reporting	0.00
Person	Sole Dispositive Power
With:	9
	61,965,279.00
	Shared Dispositive Power
	10
	0.00
	Aggregate amount beneficially owned by each reporting person
11	61,965,279.00
	Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)
12	<input type="checkbox"/>
	Percent of class represented by amount in Row (11)
13	11.88 %
	Type of Reporting Person (See Instructions)
14	PN

SCHEDULE 13D

CUSIP No. 451100101

1	Name of reporting person
	High Coast Limited Partnership
	Check the appropriate box if a member of a Group (See Instructions)
2	<input checked="" type="checkbox"/> (a)
	<input type="checkbox"/> (b)
3	SEC use only
4	Source of funds (See Instructions)
	OO
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e)
	<input type="checkbox"/>
6	Citizenship or place of organization
	DELAWARE
	Sole Voting Power
7	225,887,250.00
Number of	Shared Voting Power
Shares	8
Beneficially	96,313,978.00
Owned by	Sole Dispositive Power
Each	9
Reporting	225,887,250.00
Person	Shared Dispositive Power
With:	10
	96,313,978.00
11	Aggregate amount beneficially owned by each reporting person

322,201,228.00

Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)

12

Percent of class represented by amount in Row (11)

13

61.77 %

Type of Reporting Person (See Instructions)

14

PN

SCHEDULE 13D

CUSIP No. 451100101

Name of reporting person

1

Highcrest Investors LLC

Check the appropriate box if a member of a Group (See Instructions)

2

(a)

(b)

3

SEC use only

Source of funds (See Instructions)

4

OO

Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e)

5

Citizenship or place of organization

6

DELAWARE

Sole Voting Power

7

49,794,237.00

Number of
Shares

Shared Voting Power

Beneficially 8

0.00

Owned by

Sole Dispositive Power

Each

9

49,794,237.00

Reporting

Person

With:

Shared Dispositive Power

10

0.00

Aggregate amount beneficially owned by each reporting person

11

49,794,237.00

Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)

12

Percent of class represented by amount in Row (11)

13

9.55 %

Type of Reporting Person (See Instructions)

14

CO

SCHEDULE 13D

CUSIP No. 451100101

1 Name of reporting person
Thornwood Associates Limited Partnership
Check the appropriate box if a member of a Group (See Instructions)

2 (a)
 (b)

3 SEC use only
Source of funds (See Instructions)

4 OO
Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e)

5

6 Citizenship or place of organization
DELAWARE

7 Sole Voting Power
16,827,426.00

Number of Shares Beneficially Owned by Each Reporting Person With: 8 Shared Voting Power
0.00

9 Sole Dispositive Power
16,827,426.00

10 Shared Dispositive Power
0.00

11 Aggregate amount beneficially owned by each reporting person
16,827,426.00

12 Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)

13
Percent of class represented by amount in Row (11)
3.23 %

14 Type of Reporting Person (See Instructions)
PN

SCHEDULE 13D

CUSIP No. 451100101

1 Name of reporting person
Barberry Corp.
Check the appropriate box if a member of a Group (See Instructions)

2 (a)
 (b)

3 SEC use only
Source of funds (See Instructions)

4
OO
Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e)

5

Citizenship or place of organization

6
DELAWARE
Sole Voting Power

7
0.00
Number of Shares Beneficially Owned by Each Reporting Person With:
Shared Voting Power

8
16,827,426.00
Sole Dispositive Power

9
0.00
Shared Dispositive Power

10
16,827,426.00
Aggregate amount beneficially owned by each reporting person

11
16,827,426.00
Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)

12

Percent of class represented by amount in Row (11)

13
3.23 %
Type of Reporting Person (See Instructions)

14
CO

SCHEDULE 13D

CUSIP No. 451100101

1
Name of reporting person
Starfire Holding Corporation
Check the appropriate box if a member of a Group (See Instructions)

2
 (a)
 (b)

3
SEC use only
Source of funds (See Instructions)

4
OO
Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e)

5

Citizenship or place of organization

6
DELAWARE
Sole Voting Power

7
0.00
Number of Shares Beneficially

Owned by Each Reporting Person With: 8 Shared Voting Power
 49,794,237.00
 Sole Dispositive Power
 9
 0.00
 Shared Dispositive Power
 10
 49,794,237.00
 Aggregate amount beneficially owned by each reporting person
 11
 49,794,237.00
 Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)
 12

 Percent of class represented by amount in Row (11)
 13
 9.55 %
 Type of Reporting Person (See Instructions)
 14
 CO

SCHEDULE 13D

CUSIP No. 451100101

1 Name of reporting person
 Little Meadow Corp.
 Check the appropriate box if a member of a Group (See Instructions)
 2
 (a)
 (b)
 3 SEC use only
 Source of funds (See Instructions)
 4
 OO
 Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e)
 5

 Citizenship or place of organization
 6
 DELAWARE
 Sole Voting Power
 7
 0.00
 Shared Voting Power
 Number of Shares Beneficially Owned by Each Reporting Person With: 8
 384,166,507.00
 Sole Dispositive Power
 9
 0.00
 Shared Dispositive Power
 10
 384,166,507.00
 Aggregate amount beneficially owned by each reporting person
 11
 384,166,507.00
 Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)
 12

Percent of class represented by amount in Row (11)
13 73.65 %
Type of Reporting Person (See Instructions)
14 CO

SCHEDULE 13D

CUSIP No. 451100101

1 Name of reporting person
Carl C. Icahn
Check the appropriate box if a member of a Group (See Instructions)
2 (a)
 (b)
3 SEC use only
Source of funds (See Instructions)
4 OO
Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e)
5
Citizenship or place of organization
6 FLORIDA
Sole Voting Power
7 0.00
Number of Shares Beneficially Owned by Each Reporting Person With:
8 Shared Voting Power
450,788,170.00
Sole Dispositive Power
9 0.00
Shared Dispositive Power
10 450,788,170.00
Aggregate amount beneficially owned by each reporting person
11 450,788,170.00
Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)
12
Percent of class represented by amount in Row (11)
13 86.43 %
Type of Reporting Person (See Instructions)
14 IN

SCHEDULE 13D

Item 1. Security and Issuer
Title of Class of Securities:
(a) Depository Units Representing Limited Partner Interests
Name of Issuer:

(b) ICAHN ENTERPRISES L.P.
Address of Issuer's Principal Executive Offices:

(c) 16690 Collins Avenue, Suite PH-1, Sunny Isles Beach, FLORIDA , 33160.

Item 5. Interest in Securities of the Issuer

(a) The Reporting Persons may be deemed to beneficially own, in the aggregate, 450,788,170 Depository Units, representing approximately 86.43% of the Issuer's outstanding Depository Units (based upon: (i) the 504,003,429 Depository Units stated to be outstanding as of November 8, 2024 by the Issuer in the Issuer's Form 10-Q filing filed with the Securities and Exchange Commission on November 8, 2024; plus (ii) the 17,581,237 Depository Units issued to the Reporting Persons by the Issuer on December 26, 2024 in connection with a regular quarterly distribution of Depository Units by the Issuer).

(b) CCI Onshore has sole voting power and sole dispositive power with respect to 96,313,978 Depository Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of High Coast, Little Meadow and Mr. Icahn (by virtue of their relationships to CCI Onshore) may be deemed to indirectly beneficially own the Depository Units which CCI Onshore owns. Each of High Coast, Little Meadow and Mr. Icahn disclaims beneficial ownership of the Depository Units for all other purposes. Gascon has sole voting power and sole dispositive power with respect to 61,965,279 Depository Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of Little Meadow and Mr. Icahn (by virtue of their relationships to Gascon) may be deemed to indirectly beneficially own the Depository Units which Gascon owns. Each of Little Meadow and Mr. Icahn disclaims beneficial ownership of the Depository Units for all other purposes. High Coast has sole voting power and sole dispositive power with respect to 225,887,250 Depository Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of Little Meadow and Mr. Icahn (by virtue of their relationships to High Coast) may be deemed to indirectly beneficially own the Depository Units which High Coast owns. Each of Little Meadow and Mr. Icahn disclaims beneficial ownership of the Depository Units for all other purposes. Highcrest has sole voting power and sole dispositive power with respect to 49,794,237 Depository Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of Starfire and Mr. Icahn (by virtue of their relationships to Highcrest) may be deemed to indirectly beneficially own the Depository Units which Highcrest owns. Each of Starfire and Mr. Icahn disclaims beneficial ownership of the Depository Units for all other purposes. Thornwood has sole voting power and sole dispositive power with respect to 16,827,426 Depository Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of Barberry and Mr. Icahn (by virtue of their relationships to Thornwood) may be deemed to indirectly beneficially own the Depository Units which Thornwood owns. Each of Barberry and Mr. Icahn disclaims beneficial ownership of the Depository Units for all other purposes.

(c) The following table sets forth all transactions with respect to Depository Units effected during the past sixty (60) days by any of the Reporting Persons and not previously reported on Schedule 13D. Except as noted below, all such transactions were acquisitions of Depository Units from the Issuer in connection with a quarterly dividend.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

CCI Onshore LLC

Signature: /s/ Rowella Asuncion-Gumabong
Name/Title: Rowella Asuncion-Gumabong / Vice President
Date: 12/27/2024

Gascon Partners

Signature: /s/ Rowella Asuncion-Gumabong
Name/Title: Rowella Asuncion-Gumabong / Vice President
Date: 12/27/2024

High Coast Limited Partnership

Signature: /s/ Rowella Asuncion-Gumabong
Name/Title: Rowella Asuncion-Gumabong / Vice President
Date: 12/27/2024

Highcrest Investors LLC

Signature: /s/ Rowella Asuncion-Gumabong

Name/Title: Rowella Asuncion-Gumabong / Vice President

Date: 12/27/2024

Thornwood Associates Limited Partnership

Signature: /s/ Rowella Asuncion-Gumabong

Name/Title: Rowella Asuncion-Gumabong / Vice President

Date: 12/27/2024

Barberry Corp.

Signature: /s/ Rowella Asuncion-Gumabong

Name/Title: Rowella Asuncion-Gumabong / Vice President

Date: 12/27/2024

Starfire Holding Corporation

Signature: /s/ Rowella Asuncion-Gumabong

Name/Title: Rowella Asuncion-Gumabong / Vice President

Date: 12/27/2024

Little Meadow Corp.

Signature: /s/ Rowella Asuncion-Gumabong

Name/Title: Rowella Asuncion-Gumabong / Vice President

Date: 12/27/2024

Carl C. Icahn

Signature: /s/ CARL C. ICAHN

Name/Title: CARL C. ICAHN

Date: 12/27/2024