

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

**Effectiveness Date:** April 24, 2014 12:00 P.M.

**Form:** S-4

---

**CIK:** [0000813762](#)

**Company Name:** ICAHN ENTERPRISES L.P.

**File Number:** [333-194895](#)

---

**CIK:** [0001034563](#)

**Company Name:** ICAHN ENTERPRISES HOLDINGS L.P.

**File Number:** [333-194895-02](#)

---

**CIK:** [0001297337](#)

**Company Name:** ICAHN ENTERPRISES FINANCE CORP.

**File Number:** [333-194895-01](#)