

ICAHN ENTERPRISES L.P.
ICAHN ENTERPRISES FINANCE CORP.
ICAHN ENTERPRISES HOLDINGS L.P.

767 Fifth Avenue – Suite 4700
New York, New York 10153

January 8, 2018

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 December 21, 2017
File No. 333-222222

Dear Mr. Dobbie:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Icahn Enterprises L.P., Icahn Enterprises Finance Corp. and Icahn Enterprises Holdings L.P. (collectively, the “Company”) hereby request acceleration of the effective date of the above-referenced Registration Statement on Form S-4, File No. 333-222222 (the “Registration Statement”) so that it may become effective at 12:00 Noon Eastern Time on Wednesday, January 10, 2018, or as soon thereafter as practicable.

The Company hereby acknowledges that:

- (a) should the United States Securities and Exchange Commission (the “Commission”) or its staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- (b) the action of the Commission or its staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the accuracy and adequacy of the disclosure in the Registration Statement; and
- (c) it may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

[signature page follows]

ICAHN ENTERPRISES L.P.

By: Icahn Enterprises G.P. Inc.,
its general partner

By: /s/ Peter Reck
Name: Peter Reck
Title: Chief Accounting Officer

ICAHN ENTERPRISES FINANCE CORP.

By: /s/ Peter Reck
Name: Peter Reck
Title: Chief Accounting Officer

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By: Icahn Enterprises G.P. Inc.,
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