

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

Notice of Effectiveness

Effectiveness Date: October 12, 2012 12:00 P.M.

Form: S-4

CIK: [0000813762](#)

Company Name: ICAHN ENTERPRISES L.P.

File Number: [333-183728](#)

CIK: [0001297337](#)

Company Name: Icahn Enterprises Finance Corp

File Number: [333-183728-02](#)

CIK: [0001034563](#)

Company Name: ICAHN ENTERPRISES HOLDINGS L.P.

File Number: [333-183728-01](#)