

OMB APPROVAL	
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* ICAHN CARL C (Last) (First) (Middle) C/O ICAHN ASSOCIATES HOLDING LLC 767 FIFTH AVE., SUITE 4700 (Street) NEW YORK NY 10153 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol ICAHN ENTERPRISES L.P. [IEP]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) <input checked="" type="checkbox"/> Other (specify below) CHAIRMAN OF THE BOARD
	3. Date of Earliest Transaction (Month/Day/Year) 02/22/2017	

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Depository Units ⁽¹⁾⁽²⁾	02/22/2017		X		10,525,105 ⁽³⁾	A	\$53.71	140,524,155	I	See all footnotes ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾⁽⁷⁾⁽⁸⁾⁽⁹⁾

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Subscription Rights (right to buy)	\$53.71	02/22/2017		X		2,549,189		02/09/2017	02/22/2017	Depository Units	2,549,189	\$0	0	I	Please see footnote ⁽⁶⁾

Explanation of Responses:

- Depository Units representing limited partner interests in Icahn Enterprises L.P. (the "Issuer").
- Comprised of Depository Units held indirectly through CCI Onshore LLC, Gascon Partners, High Coast Limited Partnership, Highcrest Investors LLC and Thomwood Associates Limited Partnership.
- This Form 4/A amends the reporting person's Form 4 filed on February 22, 2017. The purpose of this amendment is to report the number of depository units purchased by the reporting person pursuant to the exercise of oversubscription rights in the rights offering conducted by the Issuer, which expired on February 22, 2017. On March 1, 2017, the reporting person was informed of the number of depository units allocated to such reporting person pursuant to the exercise of oversubscription rights. The reporting person acquired 2,549,189 depository units upon exercise of basic subscription rights and 7,975,916 depository units upon exercise of oversubscription rights.
- CCI Onshore LLC ("CCI Onshore") beneficially owns 31,704,855 Depository Units. High Coast Limited Partnership ("High Coast") is the sole member of CCI Onshore. Little Meadow Corp. ("Little Meadow") is the general partner of High Coast. Carl C. Icahn beneficially owns 100% of Little Meadow. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn, Little Meadow and High Coast (by virtue of their relationships to CCI Onshore) may be deemed to indirectly beneficially own the Depository Units which CCI Onshore owns. Each of Mr. Icahn, Little Meadow and High Coast disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- Gascon Partners ("Gascon") beneficially owns 19,264,759 Depository Units. Little Meadow is the managing general partner of Gascon. Carl C. Icahn beneficially owns 100% of Little Meadow. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn and Little Meadow (by virtue of their relationships to Gascon) may be deemed to indirectly beneficially own the Depository Units which Gascon owns. Each of Mr. Icahn and Little Meadow disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- High Coast beneficially owns 68,599,657 Depository Units. Little Meadow is the general partner of High Coast. Carl C. Icahn beneficially owns 100% of Little Meadow. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn and Little Meadow (by virtue of their relationships to High Coast) may be deemed to indirectly beneficially own the Depository Units which High Coast owns. Each of Mr. Icahn and Little Meadow disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein. Prior to the exercise of the reporting person's subscription rights, High Coast owned 2,549,189 basic subscription rights.
- Highcrest beneficially owns 15,723,298 Depository Units. Starfire Holding Corporation ("Starfire") beneficially owns 100% of Highcrest. Carl C. Icahn beneficially owns 100% of Starfire. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn and Starfire (by virtue of their relationships to Highcrest) may be deemed to indirectly beneficially own the Depository Units which Highcrest owns. Each of Mr. Icahn and Starfire disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- Thomwood Associates Limited Partnership ("Thomwood") beneficially owns 5,231,586 Depository Units. Barbary Corp. ("Barbary") is the general partner of Thomwood. Carl C. Icahn beneficially owns 100% of Barbary. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn and Barbary (by virtue of their relationships to Thomwood) may be deemed to indirectly beneficially own the Depository Units which Thomwood owns. Each of Mr. Icahn and Barbary disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- Mr. Icahn may be deemed to indirectly beneficially own the 12,000 Depository Units owned by Gail Golden, his wife, which are not included in the total reported in column 5. Mr. Icahn disclaims beneficial ownership of such Depository Units for all purposes.

CARL C. ICAHN

03/01/2017

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

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