

ICAHN ENTERPRISES L.P.
ICAHN ENTERPRISES FINANCE CORP.
ICAHN ENTERPRISES HOLDINGS L.P.
16690 Collins Avenue, PH-1
Sunny Isles Beach, Florida 33160

June 2, 2021

VIA ELECTRONIC TRANSMISSION

Jeffrey Gordon
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-1004

Re: Icahn Enterprises L.P., Icahn Enterprises Finance Corp. and Icahn Enterprises Holdings L.P.
Registration Statement on Form S-4
Filed May 18, 2021
File No. 333-256259

Dear Mr. Gordon:

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. hereby request acceleration of the effective date of the above-referenced Registration Statement on Form S-4, File No. 333-256259, as amended, so that it may become effective at 2:30 pm Eastern Time on June 4, 2021, or as soon thereafter as practicable.

[Signature page follows]

Very truly yours,

ICAHN ENTERPRISES L.P.

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

By: /s/ Ted Papapostolou
Name: Ted Papapostolou
Title: Chief Accounting Officer

ICAHN ENTERPRISES FINANCE CORP.

By: /s/ Ted Papapostolou
Name: Ted Papapostolou
Title: Chief Accounting Officer

ICAHN ENTERPRISES HOLDINGS L.P.

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

By: /s/ Ted Papapostolou
Name: Ted Papapostolou
Title: Chief Accounting Officer

Signature Page to Acceleration Request
