

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

**Effectiveness Date:** February 7, 2020 3:00 P.M.

**Form:** S-4

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

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

**File Number:** [333-235600](#)

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

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

**File Number:** [333-235600-02](#)

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

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

**File Number:** [333-235600-01](#)