

OMB APPROVAL	
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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* <u>ICAHN CARL C</u> (Last) (First) (Middle) <u>C/O ICAHN ASSOCIATES CORP.</u> <u>767 FIFTH AVE., SUITE 4700</u> (Street) <u>NEW YORK NY 10153</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>ICAHN ENTERPRISES L.P. [IEP]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input checked="" type="checkbox"/> Other (specify below) <p style="text-align: center;">Chairman of the Board</p>
	3. Date of Earliest Transaction (Month/Day/Year) <u>01/15/2010</u>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

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⁾	01/15/2010		J ⁽¹⁴⁾		6,032,232 ⁽¹⁴⁾	A ⁽¹⁴⁾	(14)	74,792,659 ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾⁽⁷⁾⁽⁸⁾⁽⁹⁾⁽¹⁰⁾⁽¹¹⁾⁽¹²⁾⁽¹³⁾⁽¹⁴⁾	I	see footnotes ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾⁽⁷⁾⁽⁸⁾⁽⁹⁾⁽¹⁰⁾⁽¹¹⁾⁽¹²⁾⁽¹³⁾

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)
					(A)	(D)	Date Exercisable	Expiration Date					
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Explanation of Responses:

- Depository Units representing limited partner interests in Icahn Enterprises L.P. (the "Issuer").
- Amos Sub Corp. ("Amos Sub") beneficially owns 2,622,745 Depository Units. Amos Corp. ("Amos") is the sole shareholder of Amos Sub. Unicorn Associates Corporation ("Unicorn") is the sole shareholder of Amos. ACF Industries Holding Corp. ("ACF Holding") is the sole shareholder of Unicorn. Highcrest Investors Corp. ("Highcrest") is the sole shareholder of ACF Holding. Buffalo Investors Corp. is the owner of 99.3% of Highcrest. Starfire Holding Corporation ("Starfire") is the sole shareholder of Buffalo. Carl C. Icahn beneficially owns 100% of Starfire.
- Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Amos, Unicorn, ACF Holding, Highcrest, Buffalo, Starfire and Mr. Icahn (by virtue of their relationships to Amos Sub) may be deemed to indirectly beneficially own the Depository Units which Amos Sub owns. Each of Amos, Unicorn, ACF Holding, Highcrest, Buffalo, Starfire and Mr. Icahn disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- Barberry Corp. ("Barberry") beneficially owns 2,447,786 Depository Units. Carl C. Icahn beneficially owns 100% of Barberry. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Barberry) may be deemed to indirectly beneficially own the Depository Units which Barberry owns. Mr. Icahn disclaims beneficial ownership of such Depository Units except to the extent of his pecuniary interest therein.
- Caboose Holding LLC ("Caboose") beneficially owns 2,106,228 Depository Units. Barberry is the managing member of Caboose. Carl C. Icahn beneficially owns 100% of Barberry. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn and Barberry (by virtue of their relationships to Caboose) may be deemed to indirectly beneficially own the Depository Units which Caboose owns. Each of Mr. Icahn and Barberry disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- CCI Offshore LLC ("CCI Offshore") beneficially owns 1,706,723 Depository Units. Odysseus Holding Corp. ("Odysseus") is the sole member of CCI Offshore. Carl C. Icahn beneficially owns 100% of Odysseus. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn and Odysseus (by virtue of their relationships to CCI Offshore) may be deemed to indirectly beneficially own the Depository Units which CCI Offshore owns. Each of Mr. Icahn and Odysseus disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
- CCI Onshore LLC ("CCI Onshore") beneficially owns 3,515,515 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 11,892,167 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 38,509,836 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.
- Highcrest beneficially owns 3,866,379 Depository Units. Buffalo beneficially owns 99.3% of Highcrest. Starfire beneficially owns 100% of Buffalo. Carl C. Icahn beneficially owns 100% of Starfire. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn, Starfire and Buffalo (by virtue of their relationships to Highcrest) may be deemed to indirectly beneficially own the Depository Units which Highcrest owns. Each of Mr. Icahn, Starfire and Buffalo disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.

11. Icahn Management LP ("Icahn Management") beneficially owns 3,410,441 Depository Units. CCI Manager LLC ("CCI Manager") is the general partner of Icahn Management. Carl C. Icahn beneficially owns 99.8% of CCI Manager. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Mr. Icahn and CCI Manager (by virtue of their relationships to Icahn Management) may be deemed to indirectly beneficially own the Depository Units which Icahn Management owns. Each of Mr. Icahn and CCI Manager disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.

12. Modal LLC ("Modal") beneficially owns 428,752 Depository Units. Carl C. Icahn beneficially owns 100% of Modal. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Modal) may be deemed to indirectly beneficially own the Depository Units which Modal owns. Mr. Icahn disclaims beneficial ownership of such Depository Units except to the extent of his pecuniary interest therein.

13. Thomwood Associates Limited Partnership ("Thomwood") beneficially owns 4,286,087 Depository Units. 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.

14. As a result of the transactions consummated pursuant to the Contribution and Exchange Agreements dated as of December 12, 2010 (copies of which were filed as Exhibits 10.2 and 10.3 to the Current Report on Form 8-K filed with the SEC by the Issuer on January 15, 2010 and are incorporated herein by reference), the Issuer issued to Amos Sub, Barbary, Caboose and Modal an aggregate of 6,032,232 Depository Units in exchange for the contribution to the Issuer of shares of common stock of Viskase Companies, Inc. and American Railcar Industries, Inc.

Remarks:

CARL C. ICAHN

01/15/2010

** 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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