

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

July 21, 2021

**VIA ELECTRONIC TRANSMISSION**

Kevin Stertzel  
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. and Icahn Enterprises Finance Corp.**  
**Registration Statement on Form S-3**  
**Filed July 14, 2021**  
**File No. 333-257902**

Dear Mr. Stertzel:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Icahn Enterprises L.P. and Icahn Enterprises Finance Corp. hereby request acceleration of the effective date of the above-referenced Registration Statement on Form S-3, File No. 333-257902, so that it may become effective at 4:00 pm Eastern Time on July 23, 2021, or as soon thereafter as practicable.

*[Signature page follows]*

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Very truly yours,

ICAHN ENTERPRISES L.P.

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

By: /s/ Ted Papapostolou

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Name: Ted Papapostolou

Title: Chief Accounting Officer

ICAHN ENTERPRISES FINANCE CORP.

By: /s/ Ted Papapostolou

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Name: Ted Papapostolou

Title: Chief Accounting Officer

*Signature Page to Acceleration Request*

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