FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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								2. Issuer Name and Ticker or Trading Symbol ICAHN ENTERPRISES L.P. [IEP]								elations eck all a X Dir	n(s) to Issuer 10% Owner			
(Last) (First) (Middle)						3. Date of Earliest Transaction (Month/Day/Year) 03/31/2010									be	ficer (give low)		x	Other (specify below)	
C/O ICAHN ASSOCIATES CORP.																С	hairman	ofBo	oard o	f the GP
767 FIFTH AVE., SUITE 4700							4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street)	ORK	NY	NY 101			_									2	Fo			•	ng Person)ne Reporting
(City)	(City) (State) (Zip)																			
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																				
1. Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)					Securities Acquired (A) or sposed Of (D) (Instr. 3, 4 ar				5. Amount of Securities Beneficially Owned 5) Following Reported Transaction(s) (Instr. 3 a				d 4) (F	6. Dwnership Form: Direct (D)	:: t (D)			
				Code	v	Amo	mount		(A) or (D)	Price						or Indirect I) (Instr. 4				
Depositary Units ⁽¹⁾		03/31/2010		A ⁽¹⁵⁾		2,5:	2,550,501 ⁽¹⁵⁾		A ⁽¹⁵⁾	(15)	77,343,	160 ⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾⁽⁷⁾⁽⁸⁾⁽⁹⁾⁽¹⁰⁾⁽¹¹⁾⁽¹²⁾⁽¹²⁾⁽¹⁰⁾⁽¹¹⁾⁽¹²⁾⁽¹²⁾⁽¹²⁾⁽¹²⁾⁽¹²⁾⁽¹²⁾⁽¹²⁾⁽¹²⁾⁽¹²		2)(13)	(13) I please footnot		see tes ⁽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. Convers or Exerc Price of Derivativ Security	ise (Month/Day/ ve	Execution D	Code (In					Expira	e Exerci ttion Da h/Day/ ¹		Securities Underlying ar) Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Num derivat Securit Benefi Owned Follow Report Transa (Instr.)	ive ies cially ing ied ction(s)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		ure of li	ndirect Beneficial str. 4)
				c	ode	v	(A)	(D)	Date Exerci		Expiration Date	Title	Amount or Number of Shares							
Preferred Units ⁽¹⁴⁾	(15)	03/31/201	0		J			0 ⁽¹⁵⁾	(15	5)	(15)	Depositary Units ⁽¹⁵⁾	(15)	(15)		0	Ι	please s footnote		(5)(6)(7)(8)(9)(10)(11)(12)(13)

Explanation of Responses:

1. Depository Units representing limited partner interests in Icahn Enterprises L.P. (the "Issuer").

2. Amos Sub Corp. ("Arnos Sub") beneficially owns 2,622,745 Depositary Units. Arnos Corp. ("Arnos") is the sole shareholder of Amos Sub. Unicom Associates Corporation ("Unicom") is the sole shareholder of Arnos. ACF Industries Holding Corp. ("ACF Holding") is the sole shareholder of Unicom. Higherest Investors Corp. ("Higherest") is the sole shareholder of ACF Holding. Buffalo Investors Corp. is the owner of 99.3% of Higherest. Starfire Holding Corporation ("Starfire") is the sole shareholder of Buffalo. Carl C. Icahn beneficially owns 100% of Starfire.

3. Pursuant to Rule 16a-1(a)(2) under the Exchange Act, each of Arnos, Unicom, ACF Holding, Highcrest, Buffalo, Starfire and Mr. Icahn (by virtue of their relationships to Arnos Sub) may be deemed to indirectly beneficially own the Depositary Units which Arnos Sub owns. Each of Arnos, Unicom, ACF Holding, Highcrest, Buffalo, Starfire and Mr. Icahn disclaims beneficial ownership of such Depositary Units except to the extent of their pecuniary interest therein.

4. 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.

5. 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.

6. 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.

7. 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.

8. 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.

9. High Coast beneficially owns 41,060,337 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.

10. 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. Thornwood Associates Limited Partnership ("Thornwood") beneficially owns 4,286,087 Depository Units. Barberry is the general partner of Thornwood. 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 Thornwood) may be deemed to indirectly beneficially own the Depository Units which Thornwood owns. Each of Mr. Icahn and Barberry disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.

14. 5% Cumulative Pay-in-Kind Redeemable Preferred Units representing limited partner interests in the Issuer.

15. On March 31, 2010, the Issuer redeemed all outstanding Preferred Units in accordance with the terms of its partnership agreement at a redemption price equal to \$10.50 per Preferred Unit. The redemption price was paid in Depositary Units, which were valued at the average price at which the Depositary Units traded on the New York Stock Exchange over the 20-day period immediately preceding the redemption date. In connection with the redemption, High Coast received, in respect of the 11,360,173 Preferred Units it held on the redemption date, 2,550,501 Depositary Units.

Remarks:

CARL C. ICAHN

<u>04/01/2010</u>

Date

** Signature of Reporting Person

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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