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
   C/O ICAHN ASSOCIATES HOLDING LLC
   16690 COLLINS AVENUE, SUITE PH-1
   SUNNY ISLES BEACH FL 33160

2. Issuer Name and Ticker or Trading Symbol
   ICAHN ENTERPRISES L.P. [ IEP ]

3. Date of Earliest Transaction (Month/Day/Year)
   09/27/2023

4. If Amendment, Date of Original Filed (Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer
   Director
   10% Owner
   Other (specify below)
   CHAIRMAN OF THE BOARD

Rule 10b5-1(c) Transaction Indication

Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10.

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

<table>
<thead>
<tr>
<th>Security</th>
<th>Code</th>
<th>V</th>
<th>Amount (A) or (D)</th>
<th>Price</th>
<th>Shares</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depositary Units(1)(2)</td>
<td></td>
<td></td>
<td>16,324,527(1)</td>
<td>A</td>
<td>$20.4904(4)</td>
</tr>
</tbody>
</table>

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

<table>
<thead>
<tr>
<th>Derivative Security (Instr. 3)</th>
<th>Conversion or Exercise Price of Derivative Security</th>
<th>Transaction Date (Month/Day/Year)</th>
<th>Deemed Execution Date, if any (Month/Day/Year)</th>
<th>Transaction Code (Instr. 8)</th>
<th>Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)</th>
<th>Date Exercisable and Expiration Date (Month/Day/Year)</th>
<th>Title and Amount of Derivative Security Underlying Derivative Security (Instr. 3 and 4)</th>
<th>Price of Derivative Security (Instr. 5)</th>
<th>Ownership Form: Direct (D) or Indirect (I) (Instr. 4)</th>
<th>Nature of Indirect Beneficial Ownership (Instr. 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depositary Units(1)(2)</td>
<td></td>
<td></td>
<td>09/27/2023</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Please see footnotes(6)</td>
</tr>
</tbody>
</table>

Explanation of Responses:
1. Depository Units representing limited partner interests in Icahn Enterprises L.P. (the "Issuer").
2. Comprised of Depository Units held indirectly through CCI Onshore LLC ("CCI Onshore"), Gascon Partners ("Gascon"), High Coast Limited Partnership ("High Coast"), Highcrest Investors LLC ("Highcrest") and Thornwood Associates Limited Partnership ("Thornwood").
3. Represents the date on which dividend amounts are determined based on the election of each holder and the volume weight average trading price of units on NASDAQ during five consecutive trading days following the election date.
4. Represents the amount foregone in exchange for each Depository Unit received as a dividend.
5. The reporting person received 16,324,527 Depositary Units as a payment-in-kind dividend on 334,649,577 Depositary Units owned on the dividend record date in a transaction exempt from Section 16(b) liability pursuant to Rule 16b-3(2)(1) promulgated under the Securities Exchange Act of 1934, as amended.
6. CCI Onshore beneficially owns 74,825,450 Depositary Units. 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.
7. Gascon beneficially owns 48,140,259 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.
8. Each of Mr. Icahn and Little Meadow disclaims beneficial ownership of such Depository Units except to the extent of their pecuniary interest therein.
9. Thornwood beneficially owns 13,073,075 Depository Units, Barberry Corp. ("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.
10. Mr. Icahn may be deemed to indirectly beneficially own the 13,941 Depository Units owned by Gail Golden, his wife, which are not included in the total reported in column 5. Mr. Icahn disclaims beneficial ownership of such Depository Units for all purposes.

/s/ Carl C. Icahn
09/29/2023

** 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).
Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.