## Via U.S. Mail and Facsimile 917.591.3412

Mr. Dominick Ragone
Chief Financial Officer of Icahn Enterprises G.P. Inc., the General Partner of Icahn Enterprises L.P.
Icahn Enterprises L.P.
767 Fifth Street, Suite 4700
New York, NY 10153

**Re:** Icahn Enterprises L.P.

Form 10-K for fiscal year ended December 31, 2008

Filed March 4, 2009

Form 10-K/A for the fiscal year ended December 31, 2008

Filed August 4, 2009

File No. 1-9516

## Dear Mr. Ragone:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody Accounting Branch Chief