FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL								
OMB Number:	3235-0287							
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hours per response:	0.5							

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

Name and Address of Reporting Person* Nelson James Larry						2. Issuer Name and Ticker or Trading Symbol ICAHN ENTERPRISES L.P. [IEP]									heck all a	cionship of Reporting Person(s) to Issuer all applicable) Director 10% Owner)wner
(Last) (First) (Middle)						3. Date of Earliest Transaction (Month/Day/Year) 03/01/2013										Officer (give title below)		Other (specify below)	
1106 PALMS AIRPORT DRIVE						4. If Amendment, Date of Original Filed (Month/Day/Year)									ne)		Joint/Group Filing (Check Applicable		
(Street) LAS VEC	GAS N	NV 89119														X Form filed by One Reporting Person Form filed by More than One Report Person			
(City)	(St	ate) (Z	Zip)																
		Tabl	e I - N	on-Deriv	ative S	ecu	ıritie	s Acq	uired, [Disp	osed o	f, or	Bene	ficia	lly Ow	ned			
1. Title of Security (Instr. 3) 2. Transacti Date (Month/Day)						Execution Date			Transaction Dispose Code (Instr. and 5)			rities Acquired (A ed Of (D) (Instr. 3			Sec Ben Owr	mount of urities eficially ed owing	For (D) Indi	Ownership m: Direct or irect (I) str. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
									Code	v	Amount		A) or D)	Price	Rep Trai	owing orted nsaction(s) tr. 3 and 4)	(IIIs	su . 4)	(111501. 4)
Depositary Units 03/01/2						.013			P		1,600		A \$63		3	1,600		D ⁽¹⁾	
	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)	if any	emed ion Date, /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 Derivativ Security (Instr. 5)	9. Number derivative Securities Beneficial Owned Following Reported Transaction (Instr. 4)	,	Ownership Form: Direct (D) or Indirect (I) (Instr.	11. Nature of Indirect Beneficial Ownership (Instr. 4)
	Co		Code	v	(A)	(D)	Date Exercisab		xpiration ate	Title	Nun of Sha								

Explanation of Responses:

1. The reporting person purchased the securities listed above through the Directed Unit Program conducted in connection with the Issuer's registered public offering of depositary units.

Remarks:

JAMES L. NELSON

03/04/2013

** 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.

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.