**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 BRETT  
   (Last) (First) (Middle)  
   C/O ICAHN ASSOCIATES HOLDING LLC  
   16690 COLLINS AVE., PH-1  
   SUNNY ISLES FL 33160

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

3. Date of Earliest Transaction (Month/Day/Year)  
   09/30/2023

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

5. Relationship of Reporting Person(s) to Issuer (Check all applicable)
   X Director 10% Owner  
   Officer (give title below)  
   Other (specify below)

6. Individual or Joint/Group Filing (Check Applicable Line)  
   X Form filed by One Reporting Person  
   Form filed by More than One Reporting Person

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**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.

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

<table>
<thead>
<tr>
<th>Title of Security (Instr. 3)</th>
<th>Transaction Date (Month/Day/Year)</th>
<th>2A. Deemed Execution Date, if any (Month/Day/Year)</th>
<th>3. Transaction Code (Instr. 8)</th>
<th>4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)</th>
<th>5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)</th>
<th>6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)</th>
<th>7. Nature of Indirect Beneficial Ownership (Instr. 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depositary Units(1)</td>
<td>09/30/2023</td>
<td></td>
<td></td>
<td>F(2)</td>
<td>29,206</td>
<td>D</td>
<td>$20,1482</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Title of Derivative Security (Instr. 3)</th>
<th>Conversion or Exercise Price of Derivative Security</th>
<th>Transaction Date (Month/Day/Year)</th>
<th>3A. Deemed Execution Date, if any (Month/Day/Year)</th>
<th>4. Transaction Code (Instr. 3)</th>
<th>5. Number of Derivatives Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)</th>
<th>6. Date Exercisable and Expiration Date (Month/Day/Year)</th>
<th>7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)</th>
<th>8. Price of Derivative Security (Instr. 5)</th>
<th>9. Number of Derivatives Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)</th>
<th>10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)</th>
<th>11. Nature of Indirect Beneficial Ownership (Instr. 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Code V</td>
<td>Number of Shares</td>
<td>Title</td>
<td>Exp. Date</td>
<td>Amount or Number of Shares</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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**Explanation of Responses:**

1. Depositary Units representing limited partner interests in Icahn Enterprises L.P.

2. Represents the withholding of Depositary Units to satisfy the Reporting Person's tax obligations in connection with the vesting of restricted Depositary Units and accrued dividends. The Reporting Person was granted 239,254 restricted Depositary Units on October 1, 2020 under the Icahn Enterprises L.P. 2017 Long-Term Incentive Plan. 34,179 Depositary Units vested on September 30, 2023. Includes 742 Depositary Units previously received by the Reporting Person as a payment-in-kind dividend in a transaction exempt from Section 16(a) and Section 16(b) liability pursuant to Rule 16a-9(a) and Rule 16b-3(d) promulgated under the Securities Exchange Act of 1934, as amended, which were inadvertently excluded from the aggregate ownership amount in prior filings.

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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.

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Signature of Reporting Person

Date

10/03/2023

Brett Icahn

*Signature of Reporting Person*