

**ICAHN ENTERPRISES L.P.**  
16690 Collins Avenue, PH-1  
Sunny Isles Beach, FL 33160

August 25, 2025

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Energy & Transportation  
100 F Street, N.E.  
Washington, D.C. 20549- 7010  
Attention: Irene Barberena-Meissner and Daniel Morris

**Re: Icahn Enterprises L.P.**  
**Registration Statement on Form S-3 (File No. 333-289228)**

Dear Ms. Barberena-Meissner and Mr. Morris:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Icahn Enterprises L.P. hereby requests acceleration of the effective date of the above-referenced Registration Statement on Form S-3 (File No. 333-289228) so that it may become effective at 4:00 p.m. Eastern Time on August 26, 2025, or as soon thereafter as practicable.

Very truly yours,

**ICAHN ENTERPRISES L.P.**

By: /s/ Andrew Teno

Name: Andrew Teno

Title: President and Chief Executive Officer

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