

ICAHN ENTERPRISES L.P.
ICAHN ENTERPRISES FINANCE CORP.
ICAHN ENTERPRISES HOLDINGS L.P.

767 Fifth Avenue – Suite 4700
New York, New York 10153

September 18, 2019

VIA ELECTRONIC TRANSMISSION

Beverly Singleton
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-1004

Re: Icahn Enterprises L.P., Icahn Enterprises Finance Corp. and Icahn Enterprises Holdings L.P.
Registration Statement on Form S-4
Filed August 30, 2019
File No. 333-233536

Dear Ms. Singleton:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Icahn Enterprises L.P., Icahn Enterprises Finance Corp. and Icahn Enterprises Holdings L.P. hereby request acceleration of the effective date of the above-referenced Registration Statement on Form S-4, File No. 333-233536, so that it may become effective at 2:00 p.m. Eastern Time on Friday, September 20, 2019, or as soon thereafter as practicable.

[signature page follows]

Very truly yours,

ICAHN ENTERPRISES L.P.

By: Icahn Enterprises G.P. Inc.,
its general partner

By: /s/ Peter Reck

Name: Peter Reck

Title: Chief Accounting Officer

ICAHN ENTERPRISES FINANCE CORP.

By: /s/ Peter Reck

Name: Peter Reck

Title: Chief Accounting Officer

ICAHN ENTERPRISES HOLDINGS L.P.

By: Icahn Enterprises G.P. Inc.,
its general partner

By: /s/ Peter Reck

Name: Peter Reck

Title: Chief Accounting Officer

Signature Page to Acceleration Request
