ICAHN ENTERPRISES LP
16690 Collins Avenue • 12th Floor • Sunny Isles Beach • FL 33160
Facsimile (305) 422-4212

Unit Class: Depository Units
CUSIP #: 451100101
RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: 5/22/2023
Payable Date: 6/30/2023
Per Unit Amount: $2.00

Section I: This announcement is intended to be a qualified notice as provided in the Internal Revenue Code and the Regulations thereunder.

For U.S. federal income tax purposes, the per share distribution components are as follows:

<table>
<thead>
<tr>
<th>Income Description</th>
<th>IRS Income Code (per 1042-S Instructions)</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effectively connected income (ECI)</td>
<td>27</td>
<td>$0.00</td>
</tr>
<tr>
<td>Portfolio interest income</td>
<td>01</td>
<td>$0.11</td>
</tr>
<tr>
<td>Bank deposit interest</td>
<td>29</td>
<td>$0.05</td>
</tr>
<tr>
<td>Dividend income</td>
<td>06</td>
<td>$0.04</td>
</tr>
<tr>
<td>Return of capital</td>
<td>37</td>
<td>$1.80</td>
</tr>
</tbody>
</table>

**Distribution per share**

$2.00

Section II: The amount realized per 1.1446(f)-4(c)(2)(iii). Please choose one of the following.

☑ 100% of the distribution is in excess of cumulative net income

☐ None of the distribution is in excess of cumulative net income

☐ The following amount of the distribution is in excess of cumulative net income. Enter an amount up to 6 decimal places: $0.000000