

ICAHN ENTERPRISES L.P.

16690 Collins Avenue, PH-1
Sunny Isles Beach, FL 33160

July 22, 2022

VIA EDGAR

Gregory Herbers
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549- 7010

**Re: Icahn Enterprises L.P.
Registration Statement on Form S-3 (File No. 333- 266174)**

Dear Mr. Herbers:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Comtech Telecommunications Corp. hereby requests acceleration of the effective date of the above-referenced Registration Statement on Form S-3 (File No. 333- 266174) so that it may become effective at 4:00 p.m. Eastern Time on July 26, 2022, or as soon thereafter as practicable.

Very truly yours,

ICAHN ENTERPRISES L.P.

By: /s/ David Willetts

Name: David Willetts

Title: Chief Executive Officer
