

Mail Stop 3010

September 21, 2009

Via U.S. Mail and Facsimile 917.591.3412

Mr. Dominick Ragone
Chief Financial Officer of Icahn Enterprises G.P. Inc., the General Partner of Icahn
Enterprises L.P.
Icahn Enterprises L.P.
767 Fifth Street, Suite 4700
New York, NY 10153

Re: Icahn Enterprises L.P.
Form 10-K for fiscal year ended December 31, 2008
Filed March 4, 2009
Form 10-K/A for the fiscal year ended December 31, 2008
Filed August 4, 2009
File No. 1-9516

Dear Mr. Ragone:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief