



12025001

NASDAQ
THE NASDAQ OMX GROUP

By Electronic Delivery to: filer-support@sec.gov

January 6, 2012

Ms. Cecile Peters
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Dear Ms. Peters:

This is to certify that on December 30, 2011, The Nasdaq Stock Market (the "Exchange") received from Icahn Enterprises L.P. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

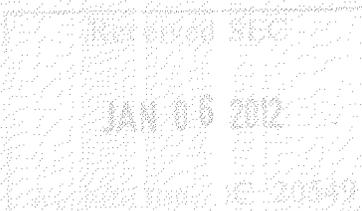
Transferable Subscription Rights to Purchase Depositary Units representing
Limited Partner Interests, expiring January 20, 2012

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Gary Sundick
Vice President
Nasdaq Listing Qualifications



CERT NAS
File No. 001-09516