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William Slattery, CFA
Vice President
Listing Qualifications

Received SEC

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Washington, DC 20549

CERT NAS

File No. 001-09516

By Electronic Mail

February 8, 2017

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

Dear Mr. Thomas:

This is to certify that on February 6, 2017 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

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,

William Slattery