Instruction 1(b).

FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

ashington,	D.C. 2	0549		

Washington, D.C. 20049	
STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP	

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL								
OMB Number: 3235-0287								
Estimated average burden								
hours per response:								

1. Name and Address of Reporting Person* ICAHN BRETT			2. Issuer Name and Ticker or Trading Symbol ICAHN ENTERPRISES L.P. [IEP]								k all app Direct Office	tor r (give title	ng Pers	10% Ov	vner				
(Last) (First) (Middle) C/O ICAHN ASSOCIATES HOLDING LLC 16690 COLLINS AVENUE, SUITE PH-1					3. Date of Earliest Transaction (Month/Day/Year) 09/30/2022								below)			below)			
(Street) SUNNY BEACH	ISLES FL	. 3.	3160		4. If <i>I</i>	4. If Amendment, Date of Original Filed (Month/Day/Year)					6. Indi Line) X	vidual or Joint/Group Filing (Check Applicable Form filed by One Reporting Person Form filed by More than One Reporting Person							
(City)	(Sta		(ip)																
		Table	I - No	n-Deriva	tive S	Secu	rities	Acq	uired,	Dis	posed of	, or B	enef	icially	/ Own	ed			
1. Title of Security (Instr. 3) 2. Transact Date (Month/Day)			Execution Date,				es Acquired (A) or Of (D) (Instr. 3, 4 a			5. Amo Securit Benefic Owned Report	ies cially Following	Form:	Direct Indirect Istr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)					
							Code	v	Amount	(A) (D)	or Pr	ice	Troposition/o				(111501. 4)		
Depositar	y Units(1)			09/30/2	2022		F ⁽²⁾		17,920 D \$		\$	49.77	77 408,404			D			
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																		
1. Title of Derivative Security (Instr. 3)	rivative Conversion Date Execution Date, curity or Exercise (Month/Day/Year) if any			Transaction of Code (Instr. Derivative		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Insti 3 and 4)		8. Price of Derivative Security (Instr. 5)		9. Number derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	y C	0. Dwnership Form: Direct (D) or Indirect I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)				
					Code	v	(A)	(D)	Date Exercis	able	Expiration Date	Title	Amou or Numb of Share	er					

Explanation of Responses:

- 1. Depositary Units representing limited partner interests in Icahn Enterprises L.P.
- 2. Represents the withholding of Depositary Units to satisfy the Reporting Person's tax obligations in connection with the vesting of restricted Depositary Units and accrued dividends. The Reporting Person was granted 239,254 restricted Depositary Units on October 1, 2020 under the Icahn Enterprises L.P. 2017 Long-Term Incentive Plan. 34,179 Depositary Units vested on September 30, 2022.

/s/ Brett Icahn

10/03/2022

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.