

NINIVAGGI DANIEL A
 Form 3
 April 05, 2010

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

OMB Number: 3235-0104
 Expires: January 31, 2005
 Estimated average burden hours per response... 0.5

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
 Section 17(a) of the Public Utility Holding Company Act of 1935 or Section
 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 NINIVAGGI DANIEL A
 (Last) (First) (Middle)

2. Date of Event Requiring Statement
 (Month/Day/Year)
 04/05/2010

3. Issuer Name and Ticker or Trading Symbol
 ICAHN ENTERPRISES L.P. [IEP]

4. Relationship of Reporting Person(s) to Issuer

5. If Amendment, Date Original Filed(Month/Day/Year)

C/O ICAHN ENTERPRISES
 L.P., 767 FIFTH AVENUE,
 47TH FLOOR

(Check all applicable)

(Street)

Director 10% Owner
 Officer Other
 (give title below) (specify below)
 President of General Partner

NEW YORK, NY 10153

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security
 (Instr. 4)

2. Amount of Securities Beneficially Owned
 (Instr. 4)

3. Ownership Form:
 Direct (D)
 or Indirect (I)
 (Instr. 5)

4. Nature of Indirect Beneficial Ownership
 (Instr. 5)

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

SEC 1473 (7-02)

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 control number.

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security
 (Instr. 4)

2. Date Exercisable and Expiration Date
 (Month/Day/Year)

3. Title and Amount of Securities Underlying Derivative Security
 (Instr. 4)

4. Conversion or Exercise Price of Derivative Security

5. Ownership Form of Derivative Security:
 Direct (D)

6. Nature of Indirect Beneficial Ownership
 (Instr. 5)

Date Exercisable

Expiration Date

Title

Amount or Number of

				Shares		or Indirect (1) (Instr. 5)	
Class A Option to buy Depository Units	02/11/2010	12/31/2014	Depository Units <u>(1)</u>	100,000 <u>(2)</u>	\$ 45.6	D	Â
Class B Option to buy Depository Units	02/11/2010	12/31/2014	Depository Units <u>(1)</u>	100,000 <u>(3)</u>	\$ 55.6	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
NINIVAGGI DANIEL A C/O ICAHN ENTERPRISES L.P. 767 FIFTH AVENUE, 47TH FLOOR NEW YORK, NY 10153	Â	Â	Â	President of General Partner Â

Signatures

DANIEL A.
NINIVAGGI

04/05/2010

 Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 5(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).
- (1) Depository Units representing limited partner interests in Icahn Enterprises L.P.
- (2) The Class A option shall vest: (i) as to 33,334 Depository Units, on December 31, 2010; (ii) as to 33,333 Depository Units, on December 31, 2011; and (iii) as to the balance of 33,333 Depository Units, on December 31, 2012.
- (3) The Class B option shall vest: (i) as to 33,334 Depository Units, on December 31, 2010; (ii) as to 33,333 Depository Units, on December 31, 2011; and (iii) as to the balance of 33,333 Depository Units, on December 31, 2012.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.