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ICAHN ENTERPRISES L.P.
Form SC 13D/A
January 15, 2010

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934
(Amendment No. 30)*

Icahn Enterprises L.P.
(Name of Issuer)

Depository Units Representing Limited Partner Interests
(Title of Class of Securities)

029169 10 9
(CUSIP Number)

Keith Schaitkin
Deputy General Counsel
Icahn Associates Corp.
767 Fifth Avenue, 47th Floor
New York, New York 10153
(212) 702-4300
(Name, Address and Telephone Number of Person Authorized to
Receive Notices and Communications)

January 15, 2010
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition which is the subject of this Schedule 13D, and is filing this schedule because Section 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box / /.

NOTE: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Section 240.13d-7(b) for other parties to whom copies are to be sent.

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
Arnos Sub Corp.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

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(a) /x/

(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS

Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e)

/ /

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

2,622,745

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

2,622,745

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,622,745

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES

/ /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

3.25%

14 TYPE OF REPORTING PERSON

CO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON

Barberry Corp.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) /x/

(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS

Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e)

/ /

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

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NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
2,447,786

8 SHARED VOTING POWER
6,392,315

9 SOLE DISPOSITIVE POWER
2,447,786

10 SHARED DISPOSITIVE POWER
6,392,315

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
8,840,101

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
10.94%

14 TYPE OF REPORTING PERSON
CO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
Caboose Holding LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS
Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
2,106,228

8 SHARED VOTING POWER
0

9 SOLE DISPOSITIVE POWER
2,106,228

10 SHARED DISPOSITIVE POWER

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0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,106,228

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

2.61%

14 TYPE OF REPORTING PERSON

OO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON

CCI Offshore LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) /x/

(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS

Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

1,706,723

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

1,706,723

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,706,723

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

2.11%

14 TYPE OF REPORTING PERSON

OO

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SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
CCI Onshore LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS
Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
3,515,515

8 SHARED VOTING POWER
0

9 SOLE DISPOSITIVE POWER
3,515,515

10 SHARED DISPOSITIVE POWER
0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
3,515,515

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
4.35%

14 TYPE OF REPORTING PERSON
OO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
Gascon Partners

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /

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3 SEC USE ONLY

4 SOURCE OF FUNDS
Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
11,892,167

8 SHARED VOTING POWER
0

9 SOLE DISPOSITIVE POWER
11,892,167

10 SHARED DISPOSITIVE POWER
0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
11,892,167

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
14.72%

14 TYPE OF REPORTING PERSON
PN

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
High Coast Limited Partnership

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS
Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

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7 SOLE VOTING POWER
38,509,836

8 SHARED VOTING POWER
3,515,515

9 SOLE DISPOSITIVE POWER
38,509,836

10 SHARED DISPOSITIVE POWER
3,515,515

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
42,025,351

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
52.01%

14 TYPE OF REPORTING PERSON
PN

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
Highcrest Investors Corp.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS
Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
3,866,379

8 SHARED VOTING POWER
2,622,745

9 SOLE DISPOSITIVE POWER
3,866,379

10 SHARED DISPOSITIVE POWER
2,622,745

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11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

6,489,124

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

8.03%

14 TYPE OF REPORTING PERSON

CO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON

Icahn Management LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) /x/

(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS

Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

3,410,441

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

3,410,441

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

3,410,441

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

4.22%

14 TYPE OF REPORTING PERSON

PN

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SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
Modal LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS
Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
428,752

8 SHARED VOTING POWER
0

9 SOLE DISPOSITIVE POWER
428,752

10 SHARED DISPOSITIVE POWER
0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
428,752

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.53%

14 TYPE OF REPORTING PERSON
OO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
Thornwood Associates Limited Partnership

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /

3 SEC USE ONLY

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- 4 SOURCE OF FUNDS
Not applicable.
- 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /
- 6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER
4,286,087
- 8 SHARED VOTING POWER
0
- 9 SOLE DISPOSITIVE POWER
4,286,087
- 10 SHARED DISPOSITIVE POWER
0
- 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
4,286,087
- 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
- 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
5.30%
- 14 TYPE OF REPORTING PERSON
PN

SCHEDULE 13D

CUSIP No. 029169 10 9

- 1 NAME OF REPORTING PERSON
Arnos Corp.
- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /
- 3 SEC USE ONLY
- 4 SOURCE OF FUNDS
Not applicable.
- 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /
- 6 CITIZENSHIP OR PLACE OF ORGANIZATION
Nevada
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER
0

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8 SHARED VOTING POWER
2,622,745

9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
2,622,745

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
2,622,745

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
3.25%

14 TYPE OF REPORTING PERSON
CO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
Unicorn Associates Corporation

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS
Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
0

8 SHARED VOTING POWER
2,622,745

9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
2,622,745

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
2,622,745

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12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
3.25%

14 TYPE OF REPORTING PERSON
CO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
ACF Industries Holding Corp.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS
Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
0

8 SHARED VOTING POWER
2,622,745

9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
2,622,745

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
2,622,745

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
3.25%

14 TYPE OF REPORTING PERSON
CO

SCHEDULE 13D

CUSIP No. 029169 10 9

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- 1 NAME OF REPORTING PERSON
Buffalo Investors Corp.
- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /
- 3 SEC USE ONLY
- 4 SOURCE OF FUNDS
Not applicable.
- 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /
- 6 CITIZENSHIP OR PLACE OF ORGANIZATION
New York
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER
0
- 8 SHARED VOTING POWER
6,489,124
- 9 SOLE DISPOSITIVE POWER
0
- 10 SHARED DISPOSITIVE POWER
6,489,124
- 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
6,489,124
- 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
- 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
8.03%
- 14 TYPE OF REPORTING PERSON
CO

SCHEDULE 13D

CUSIP No. 029169 10 9

- 1 NAME OF REPORTING PERSON
Starfire Holding Corporation
- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /
- 3 SEC USE ONLY
- 4 SOURCE OF FUNDS
Not applicable.

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5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
0

8 SHARED VOTING POWER
6,489,124

9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
6,489,124

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
6,489,124

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
8.03%

14 TYPE OF REPORTING PERSON
CO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
Odysseus Holding Corp.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS
Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
0

8 SHARED VOTING POWER
1,706,723

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9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
1,706,723

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
1,706,723

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
2.11%

14 TYPE OF REPORTING PERSON
CO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
Little Meadow Corp.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS
Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
0

8 SHARED VOTING POWER
53,917,518

9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
53,917,518

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
53,917,518

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

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66.72%

14 TYPE OF REPORTING PERSON
CO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
CCI Manager LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS
Not applicable.

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
0

8 SHARED VOTING POWER
3,410,441

9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
3,410,441

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
3,410,441

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
4.22%

14 TYPE OF REPORTING PERSON
OO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON
Carl C. Icahn

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- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(a) /x/
(b) / /
- 3 SEC USE ONLY
- 4 SOURCE OF FUNDS
Not applicable.
- 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /
- 6 CITIZENSHIP OR PLACE OF ORGANIZATION
United States of America
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER
0
- 8 SHARED VOTING POWER
74,792,659
- 9 SOLE DISPOSITIVE POWER
0
- 10 SHARED DISPOSITIVE POWER
74,792,659
- 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
74,792,659
- 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
- 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
92.56%
- 14 TYPE OF REPORTING PERSON
IN

SCHEDULE 13D - Amendment No. 30

Item 1. Security and Issuer

The Schedule 13D filed with the U.S. Securities and Exchange Commission ("SEC") on September 24, 1990, as previously amended (the "Initial 13D"), is hereby further amended to furnish the additional information set forth in this Amendment No. 30 to the Initial 13D. All capitalized terms contained herein but not otherwise defined shall have the meanings ascribed to such terms in the Initial 13D. This filing relates to the depositary units of the Issuer, Icahn Enterprises L.P., a Delaware Limited Partnership (the "Depositary Units"). The address of the principal executive office of the Issuer is 767 Fifth Avenue, 47th Floor, New York, NY 10153.

Item 2. Identity and Background

Item 2 of the Initial 13D is hereby amended by the addition of the following:

Each of Arnos Sub Corp., a Delaware corporation ("Arnos Sub"), Arnos Corp., a

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Nevada corporation ("Arnos"), Caboose Holding LLC, a Delaware limited liability company ("Caboose"), and Modal LLC, a Delaware limited liability company ("Modal"), shall be included within the definition of the term "Reporting Persons." Each of Arnos Sub, Arnos, Caboose and Modal is primarily engaged in the business of holding securities. The principal business address of each of Arnos Sub, Arnos, Caboose and Modal is 767 Fifth Avenue, 47th Floor, New York, NY 10153.

Carl C. Icahn: (i) is the sole stockholder of Starfire, which is the sole stockholder of Buffalo, which owns 99.3% of Highcrest, which is the sole stockholder of ACF Holding, which is the sole stockholder of Unicorn, which is the sole stockholder of Arnos, which is the sole stockholder of Arnos Sub; (ii) the sole stockholder of Barberry, which is the managing member of Caboose; and (iii) the sole member of Modal. As such, Mr. Icahn is in a position indirectly to determine the investment and voting decisions made by each of Arnos Sub, Arnos, Caboose and Modal. The name, citizenship, present principal occupation or employment and business address of each director and executive officer of each of Arnos Sub, Arnos, Caboose and Modal are set forth in Schedule A attached hereto.

Neither Arnos Sub, Arnos, Caboose, Modal nor any manager or executive officer thereof has, during the past five years, (a) been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), or (b) been a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of such proceeding was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting, or mandating activities subject to, Federal or State securities laws or a finding of any violation with respect to such laws.

Item 3. Source and Amount of Funds or Other Consideration

Item 3 of the Initial 13D is hereby amended by the addition of the following:

The information set forth below in Item 4 is incorporated herein by reference.

Item 4. Purpose of Transaction

Item 4 of the Initial 13D is hereby amended by the addition of the following:

On January 15, 2010, the transactions contemplated by the Contribution and Exchange Agreement dated as of January 12, 2010, by and among the Issuer, Barberry, Beckton Corp., Koala Holding Limited Partnership, High River Limited Partnership and Meadow Walk Limited Partnership (the "Viskase Agreement"), and the Contribution and Exchange Agreement dated as of January 12, 2010, by and among the Issuer, Barberry, Caboose, Modal and Beckton Corp. (the "ARI Agreement" and together with the Viskase Agreement, the "Agreements"), were consummated, pursuant to which, among other things: (i) 2,915,695 Depositary Units in the aggregate were issued to Arnos Sub and Barberry in exchange for the contribution to the Issuer of 25,560,929 shares of common stock of Viskase Companies, Inc.; and (ii) 3,116,537 Depositary Units in the aggregate were issued to Barberry, Caboose and Modal in exchange for the contribution to the Issuer of 11,564,145 shares of common stock of American Railcar Industries, Inc. Pursuant to the Agreements, the Depositary Units issued to Arnos Sub, Barberry, Caboose and Modal will have certain registration rights. The foregoing description of the Agreements does not purport to be complete and is qualified in its entirety by reference to the full text of such documents, copies of which are filed herewith as Exhibits 1 and 2 and are incorporated herein by reference.

Item 5. Interest in Securities of the Issuer

Item 5 of the Initial 13D is hereby amended and restated as follows:

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(a) After taking the transactions described in Item 4 into account, the Reporting Persons may be deemed to beneficially own, in the aggregate, 74,792,659 Depositary Units, representing approximately 92.56% of the Issuer's outstanding Depositary Units, and 11,360,173 Preferred Units, representing approximately 86.54% of the Issuer's outstanding Preferred Units (based upon: (i) the 74,775,597 Depositary Units and 13,127,179 Preferred Units stated to be outstanding as of November 2, 2009 by the Issuer in the Issuer's Form 10-Q filing filed with the Securities and Exchange Commission on November 4, 2009; and (ii) the 6,032,232 Depositary Units issued to Arnos Sub, Barberry, Caboose and Modal in connection with the transactions described in Item 4).

(b) Arnos Sub has sole voting power and sole dispositive power with respect to 2,622,745 Depositary Units, representing approximately 3.25% of the Issuer's outstanding Depositary Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of Arnos, Unicorn, ACF Holding, Highcrest, Buffalo, Starfire and Mr. Icahn (by virtue of their relationships to Arnos Sub) may be deemed to indirectly beneficially own the Depositary Units which Arnos Sub owns. Each of Arnos, Unicorn, ACF Holding, Highcrest, Buffalo, Starfire and Mr. Icahn disclaims beneficial ownership of the Depositary Units for all other purposes.

Barberry has sole voting power and sole dispositive power with respect to 2,447,786 Depositary Units, representing approximately 3.03% of the Issuer's outstanding Depositary Units. Pursuant to Rule 13d-3(a) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Barberry) may be deemed to indirectly beneficially own the Depositary Units which Barberry owns. Mr. Icahn disclaims beneficial ownership of the Depositary Units for all other purposes.

Caboose has sole voting power and sole dispositive power with respect to 2,106,228 Depositary Units, representing approximately 2.61% of the Issuer's outstanding Depositary Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of Barberry and Mr. Icahn (by virtue of their relationships to Caboose) may be deemed to indirectly beneficially own the Depositary Units which Caboose owns. Each of Barberry and Mr. Icahn disclaims beneficial ownership of the Depositary Units for all other purposes.

CCI Offshore has sole voting power and sole dispositive power with respect to 1,706,723 Depositary Units, representing approximately 2.11% of the Issuer's outstanding Depositary Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of Odysseus and Mr. Icahn (by virtue of their relationships to CCI Offshore) may be deemed to indirectly beneficially own the Depositary Units which CCI Offshore owns. Each of Odysseus and Mr. Icahn disclaims beneficial ownership of the Depositary Units for all other purposes.

CCI Onshore has sole voting power and sole dispositive power with respect to 3,515,515 Depositary Units, representing approximately 4.35% of the Issuer's outstanding Depositary Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of High Coast, Little Meadow and Mr. Icahn (by virtue of their relationships to CCI Onshore) may be deemed to indirectly beneficially own the Depositary Units which CCI Onshore owns. Each of High Coast, Little Meadow and Mr. Icahn disclaims beneficial ownership of the Depositary Units for all other purposes.

Gascon has sole voting power and sole dispositive power with respect to 11,892,167 Depositary Units, representing approximately 14.72% of the Issuer's outstanding Depositary Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of Little Meadow and Mr. Icahn (by virtue of their relationships to Gascon) may be deemed to indirectly beneficially own the Depositary Units which Gascon owns. Each of Little Meadow and Mr. Icahn disclaims beneficial ownership of the Depositary Units for all other purposes.

High Coast has sole voting power and sole dispositive power with respect to

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38,509,836 Depositary Units, representing approximately 47.66% of the Issuer's outstanding Depositary Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of Little Meadow and Mr. Icahn (by virtue of their relationships to High Coast) may be deemed to indirectly beneficially own the Depositary Units which High Coast owns. Each of Little Meadow and Mr. Icahn disclaims beneficial ownership of the Depositary Units for all other purposes.

Highcrest has sole voting power and sole dispositive power with respect to 3,866,379 Depositary Units, representing approximately 4.78% of the Issuer's outstanding Depositary Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of Buffalo, Starfire and Mr. Icahn (by virtue of their relationships to Highcrest) may be deemed to indirectly beneficially own the Depositary Units which Highcrest owns. Each of Buffalo, Starfire and Mr. Icahn disclaims beneficial ownership of the Depositary Units for all other purposes.

Icahn Management has sole voting power and sole dispositive power with respect to 3,410,441 Depositary Units, representing approximately 4.22% of the Issuer's outstanding Depositary Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of CCI Manager and Mr. Icahn (by virtue of their relationships to Icahn Management) may be deemed to indirectly beneficially own the Depositary Units which Icahn Management owns. Each of CCI Manager and Mr. Icahn disclaims beneficial ownership of the Depositary Units for all other purposes.

Modal has sole voting power and sole dispositive power with respect to 428,752 Depositary Units, representing approximately 0.53% of the Issuer's outstanding Depositary Units. Pursuant to Rule 13d-3(a) under the Exchange Act, Mr. Icahn (by virtue of his relationship to Modal) may be deemed to indirectly beneficially own the Depositary Units which Modal owns. Mr. Icahn disclaims beneficial ownership of the Depositary Units for all other purposes.

Thornwood has sole voting power and sole dispositive power with respect to 4,286,087 Depositary Units, representing approximately 5.30% of the Issuer's outstanding Depositary Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of Barberry and Mr. Icahn (by virtue of their relationships to Thornwood) may be deemed to indirectly beneficially own the Depositary Units which Thornwood owns. Each of Barberry and Mr. Icahn disclaims beneficial ownership of the Depositary Units for all other purposes.

(c) The following table sets forth all transactions with respect to Depositary Units effected by any of the Reporting Persons during the past sixty (60) days.

Name	Date	Depositary Units Acquired	Price
----	----	-----	-----
Arnos Sub	January 15, 2010	(1) 2,622,745	(1)
Barberry	January 15, 2010	(2) 581,557	(2)
Barberry	January 15, 2010	(1) 292,950	(1)
Caboose	January 15, 2010	(2) 2,106,228	(2)
Modal	January 15, 2010	(2) 428,752	(2)

- (1) Depositary Units issued pursuant to the Viskase Agreement. See Item 4.
 (2) Depositary Units issued pursuant to the ARI Agreement. See Item 4.

Item 6. Contracts, Arrangements, Understandings or Relationship with Respect to Securities of the Issuer

Item 6 of the Initial 13D is hereby amended by the addition of the following:

The information set forth above in Item 4 is incorporated herein by reference.

Item 7. Material to be Filed as Exhibits

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1. Contribution and Exchange Agreement dated as of January 12, 2009, by and among the Issuer, Barberry, Beckton Corp., Koala Holding Limited Partnership, High River Limited Partnership and Meadow Walk Limited Partnership (incorporated herein by reference to Exhibit 10.3 to the Current Report on Form 8-K filed with the SEC by the Issuer on January 15, 2010)
2. Contribution and Exchange Agreement dated as of January 12, 2009, by and among the Issuer, Barberry, Caboose, Modal and Beckton Corp. (incorporated herein by reference to Exhibit 10.2 to the Current Report on Form 8-K filed with the SEC by the Issuer on January 15, 2010)

SIGNATURES

After reasonable inquiry and to the best of the knowledge and belief of each of the undersigned, each of the undersigned certifies that the information set forth in this statement on Schedule 13D concerning the depositary units representing limited partner interests in Icahn Enterprises L.P., a Delaware limited partnership, is true, complete and correct.

Dated: January 15, 2010

ACF INDUSTRIES HOLDING CORP.

By: /s/ Keith Cozza

Name: Keith Cozza

Title: Vice President

ARNOS CORP.

By: /s/Keith Cozza

Name: Keith Cozza

Title: Authorized Signatory

ARNOS SUB CORP.

By: /s/Keith Cozza

Name: Keith Cozza

Title: Authorized President

BARBERRY CORP.

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

BUFFALO INVESTORS CORP.

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: President and Treasurer

CABOOSE HOLDING LLC

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By: /s/Keith Cozza

Name: Keith Cozza

Title: Treasurer

CCI MANAGER LLC

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

CCI OFFSHORE LLC

By: Odysseus Holding Corp., its sole member

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

CCI ONSHORE LLC

By: High Coast Limited Partnership, its sole member

By: Little Meadow Corp., its general partner

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

GASCON PARTNERS

By: Little Meadow Corp.

Its: Managing General Partner

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

HIGH COAST LIMITED PARTNERSHIP

By: Little Meadow Corp.

Its: General Partner

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

HIGHCREST INVESTORS CORP.

By: /s/ Keith Cozza

Name: Keith Cozza

Title: Vice President

ICAHN MANAGEMENT LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

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Title: Authorized Signatory

LITTLE MEADOW CORP.

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

MODAL LLC

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Vice President

ODYSSEUS HOLDING CORP.

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

STARFIRE HOLDING CORPORATION

By: /s/ Keith Cozza

Name: Keith Cozza

Title: Authorized Signatory

THORNWOOD ASSOCIATES LIMITED PARTNERSHIP

By: Barberry Corp., its general partner

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

UNICORN ASSOCIATES CORPORATION

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: President and Treasurer

/s/ Carl C. Icahn

CARL C. ICAHN

[Signature Page for Amendment No. 30 to Icahn Enterprises Schedule 13D re
January 15, 2010 contribution of ARI & Viskase shares to Icahn Enterprises]

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SCHEDULE A

DIRECTORS AND EXECUTIVE OFFICERS OF THE ADDITIONAL REPORTING PERSONS

The following sets forth the name, position, and principal occupation of each director and executive officer of each of the additional Reporting Persons. Each such person is a citizen of the United States of America. Except as otherwise indicated, the business address of each director and officer is c/o Icahn Associates Corp., 767 Fifth Avenue, 47th Floor, New York, New York 10153. To the best of the Reporting Persons' knowledge, except as set forth in this statement on Schedule 13D, none of the directors or executive officers of the additional Reporting Persons own any Shares.

ARNOS SUB CORP.

Name	Position
----	-----
Keith Cozza	Director; President; Treasurer; Secretary
Jordan Bleznick	Vice President/Taxes

ARNOS CORP.

Name	Position
----	-----
Carl C. Icahn	Director; President
Gail Golden	Vice President; Secretary
Edward E. Mattner	Vice President
Keith Cozza	Authorized Signatory

CABOOSE HOLDING LLC

Name	Position
----	-----
Barberry Corp.	Managing Member
Vincent J. Intrieri	Chairman
Edward E. Mattner	President
Keith Cozza	Treasurer

MODAL LLC

Name	Position
----	-----
Carl C. Icahn	Sole Member; President
Brett Icahn	Vice President
Edward E. Mattner	Vice President