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ICAHN ENTERPRISES L.P.  
Form SC 13D/A  
August 10, 2010

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934  
(Amendment No. 32)\*

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)

August 10, 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.

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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  
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)  
3.10%
- 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) / /

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6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER  
2,656,444

8 SHARED VOTING POWER  
7,050,228

9 SOLE DISPOSITIVE POWER  
2,656,444

10 SHARED DISPOSITIVE POWER  
7,050,228

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
9,706,672

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
11.46%

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  
2,764,141

8 SHARED VOTING POWER  
0

9 SOLE DISPOSITIVE POWER  
2,764,141

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10 SHARED DISPOSITIVE POWER  
0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
2,764,141

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
3.26%

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)  
2.01%

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14 TYPE OF REPORTING PERSON  
OO

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)  
4.15%

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/

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(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  
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)  
14.04%
- 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

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NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER  
41,060,337

8 SHARED VOTING POWER  
3,515,515

9 SOLE DISPOSITIVE POWER  
41,060,337

10 SHARED DISPOSITIVE POWER  
3,515,515

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
44,575,852

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
52.61%

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)  
7.66%

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)  
4.03%

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  
562,679
- 8 SHARED VOTING POWER  
0
- 9 SOLE DISPOSITIVE POWER  
562,679
- 10 SHARED DISPOSITIVE POWER  
0
- 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
562,679
- 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  
/ /
- 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
0.66%
- 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)  
5.06%

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

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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)  
3.10%

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)  
3.10%
- 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)  
3.10%
- 14 TYPE OF REPORTING PERSON  
CO

SCHEDULE 13D

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CUSIP No. 029169 10 9

- 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)  
7.66%
- 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)  
7.66%

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

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1,706,723

- 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)  
2.01%
- 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  
56,468,019
- 9 SOLE DISPOSITIVE POWER  
0
- 10 SHARED DISPOSITIVE POWER  
56,468,019
- 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
56,468,019
- 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  
/ /

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13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
66.65%

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)  
4.03%

14 TYPE OF REPORTING PERSON  
OO

SCHEDULE 13D

CUSIP No. 029169 10 9

1 NAME OF REPORTING PERSON



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Carl C. Icahn

- 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  
78,343,658
- 9 SOLE DISPOSITIVE POWER  
0
- 10 SHARED DISPOSITIVE POWER  
78,343,658
- 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
78,343,658
- 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES  
/ /
- 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
92.46%
- 14 TYPE OF REPORTING PERSON  
IN

SCHEDULE 13D - Amendment No. 32

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. 32 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 4. Purpose of Transaction

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

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On January 15, 2010, pursuant to a Contribution and Exchange Agreement dated as of January 12, 2010 (the "ARI Agreement"), Barberrry, Caboose and Modal contributed to the Issuer 11,564,145 shares of common stock of American Railcar Industries, Inc. ("ARI") for aggregate consideration consisting of 3,116,537 Depositary Units, subject to certain post-closing adjustments. On August 10, 2010, 973,498 additional Depositary Units in the aggregate were issued to Barberrry, Caboose and Modal based on a post-closing adjustment formula that measures the amount that the six-month volume-weighted average price of ARI's common stock has exceeded or is less than certain price targets (subject to a ceiling) following the closing date. Pursuant to the ARI Agreement, the Depositary Units issued to Barberrry, Caboose and Modal will have certain registration rights. The foregoing description of the ARI Agreement does not purport to be complete and is qualified in its entirety by reference to the full text of the ARI Agreement, a copy of which was filed by the Reporting Persons on January 15, 2010 as Exhibit 2 to Amendment No. 30 to their statement on Schedule 13D and is incorporated herein by reference.

### Item 5. Interest in Securities of the Issuer

Items 5(a) and 5(b) of the Initial 13D are hereby amended and restated as follows:

(a) After taking the transaction described in Item 4 into account, the Reporting Persons may be deemed to beneficially own, in the aggregate, 78,343,658 Depositary Units, representing approximately 92.46% of the Issuer's outstanding Depositary Units (based upon: (i) the 83,754,921 Depositary Units stated to be outstanding as of August 4, 2010 by the Issuer in the Issuer's Form 10-Q filing filed with the Securities and Exchange Commission on August 5, 2010; and (ii) the 973,498 Depositary Units issued in connection with the transaction 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 3.10% 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.

Barberrry has sole voting power and sole dispositive power with respect to 2,656,444 Depositary Units, representing approximately 3.14% 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 Barberrry) may be deemed to indirectly beneficially own the Depositary Units which Barberrry 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 2,764,141 Depositary Units, representing approximately 3.26% of the Issuer's outstanding Depositary Units. Pursuant to Rule 13d-3(a) under the Exchange Act, each of Barberrry 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 Barberrry 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 2.01% 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.

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CCI Onshore has sole voting power and sole dispositive power with respect to 3,515,515 Depositary Units, representing approximately 4.15% 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 14.04% 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 41,060,337 Depositary Units, representing approximately 48.46% 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 4.56% 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 4.03% 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 562,679 Depositary Units, representing approximately 0.66% 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 5.06% 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.

### 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

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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: August 10, 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

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

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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: PersonNameKeith Cozza  
Title: Vice President

ICAHN MANAGEMENT LP

By: /s/ Edward E. Mattner  
-----  
Name: Edward E. Mattner  
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.

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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  
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CARL C. ICAHN

[Signature Page for Amendment No. 32 to Icahn Enterprises Schedule 13D]