RECK PETER Form 3 March 21, 2012

FORM 3

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

OMB APPROVAL

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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 *

 RECK PETER

(Last)

(First)

(Middle)

Statement

(Month/Day/Year)

03/16/2012

2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol

ICAHN ENTERPRISES L.P. [IEP]

4. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

5. If Amendment, Date Original

Filed(Month/Day/Year)

C/O ICAHN ENTERPRISES L.P., Â 767 FIFTH AVENUE, **SUITE 4600**

(Street)

Director _X__ Officer

10% Owner

Other (give title below) (specify below) Principal Accounting Officer 6. Individual or Joint/Group

Filing(Check Applicable Line) _X_ Form filed by One Reporting

Person

Form filed by More than One

Reporting Person

NEW YORK. NYÂ 10153

(City) (State) (Zip)

1. Title of Security (Instr. 4)

Table I - Non-Derivative Securities Beneficially Owned 2. Amount of Securities

Beneficially Owned

(Instr. 4)

3. Ownership

4. Nature of Indirect Beneficial

Ownership (Instr. 5)

Form: Direct (D) or Indirect (I)

(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)

(Month/Day/Year)

Date

2. Date Exercisable and **Expiration Date**

3. Title and Amount of Securities Underlying **Derivative Security**

4. Conversion or Exercise Price of

5. Ownership Form of Derivative

6. Nature of Indirect Beneficial Ownership

(Instr. 4)

Expiration Title Exercisable Date

Amount or Number of

Derivative Security: Security Direct (D) (Instr. 5)

1

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Shares or Indirect

(I) (Instr. 5)

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
RECK PETER C/O ICAHN ENTERPRISES L.P. 767 FIFTH AVENUE, SUITE 4600 NEW YORK Â NYÂ 10153	Â	Â	Principal Accounting Officer	Â

Signatures

PETER RECK 03/21/2012

**Signature of Date
Reporting Person

Explanation of Responses:

No securities are beneficially owned

- * 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).

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.

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