

Filing Fee: \$50.00

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STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Office of the Secretary of State
Corporations Division
148 W. River Street
Providence, Rhode Island 02904-2615

LIMITED PARTNERSHIP

CERTIFICATE OF AMENDMENT TO CERTIFICATE OF REGISTRATION

Pursuant to the provisions of Section 7-13-52 of the General Laws of Rhode Island, 1956, as amended, the undersigned foreign limited partnership hereby submits the following Certificate of Amendment to Certificate of Registration:

- The name of the limited partnership is:
American Real Estate Holding Limited Partnership
- A Certificate of Registration was Issued to the limited partnership by the Office of the Secretary of State of the State of Rhode Island on 6/18/1987, authorizing it to transact business in Rhode Island under the name of American Real Estate Holding Limited Partnership
- The Application for Certificate of Registration is amended as follows:

[Insert amendment]

Article One: The name of the limited partnership is Icahn Enterprises Holdings L.P.

Article Seven: The name and business address of the sole general partner of the foreign limited partnership is Icahn Enterprises G.P. Inc., 767 Fifth Avenue, Suite 4700, New York, NY 10153,

Article Nine: The mailing address of the foreign limited partnership is 767 Fifth Avenue, Suite 4700, New York, NY 10153.

12:05

FILED 12:05
OCT 02 2007 PS
By AP 38401

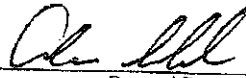
Under penalty of perjury, I declare and affirm that I have examined this Application for Certificate of Amendment to Certificate of Registration of a Foreign Limited Partnership, including any accompanying attachments, and that all statements contained herein are true and correct.

Date: September 27, 2007

American Real Estate Holding Limited Partnership

Print Exact Name of Limited Partnership Making Application

By



General Partner

By: Icahn Enterprises G.P. Inc., its General Partner
Andrew Skobe
Chief Financial Officer/Treasurer



State of Rhode Island and Providence Plantations

A. Ralph Mollis

Secretary of State

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

I, A. RALPH MOLLIS, Secretary of State of the State of Rhode Island
and Providence Plantations, hereby certify that this document, duly
executed in accordance with the provisions of Title 7 of the General Laws
of Rhode Island, as amended, has been filed in this office on this day:

A handwritten signature in black ink that reads "A. Ralph Mollis".

A. RALPH MOLLIS

Secretary of State

