

OCT. 2. 2007 3:21PM MONS C S C

NO. 772 P. 1 of 1

A24735
Florida Department of State
Division of Corporations
Public Access System

Electronic Filing Cover Sheet

Note: Please print this page and use it as a cover sheet. Type the fax audit number (shown below) on the top and bottom of all pages of the document.

(((H07000244151 3)))



H070002441513ABCV

Note: DO NOT hit the REFRESH/RELOAD button on your browser from this page. Doing so will generate another cover sheet.

To:

Division of Corporations
Fax Number : (850) 617-6383

From:

Account Name : CORPORATION SERVICE COMPANY
Account Number : I20000000195
Phone : (850) 521-1000
Fax Number : (850) 558-1575

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
07 OCT - 1 AM 7:46

LP/LLP AMENDMENT/RESTATEMENT/CORRECTION

AMERICAN REAL ESTATE HOLDINGS LIMITED PARTNERSHIP

Certificate of Status	0
Certified Copy	0
Page Count	15
Estimated Charge	\$52.50

Amanda Roath 252650

JB

Electronic Filing Menu

Corporate Filing Menu

Help



October 2, 2007

CORPORATION SERVICE COMPANY

FLORIDA DEPARTMENT OF STATE
Division of Corporations

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
07 OCT -1 AM 7:46

SUBJECT: AMERICAN REAL ESTATE HOLDINGS LIMITED PARTNERSHIP
REF: A24735

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refile the complete document, including the electronic filing cover sheet.

Every corporation, limited partnership, general partnership, limited liability company or trust listed as a general partner of a limited partnership, general partnership, or registered limited liability limited partnership must have an active registration/filing on file with this office before this filing can be completed. We are enclosing the appropriate instructions and/or forms for your convenience.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6043.

Joey Bryan
Regulatory Specialist II

FAX Aud. #: H07000244151
Letter Number: 107A00057459

RESUBMIT

Please get original
submission date of file.

AP now on file.

Thx.

Quasla

07 OCT -2 PM 4:09

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

P.O. BOX 6327 - Tallahassee, Florida 32314

AMENDMENT TO CERTIFICATE OF AUTHORITY
FOR
FOREIGN LIMITED PARTNERSHIP OR
LIMITED LIABILITY LIMITED PARTNERSHIP

1. The name of the limited partnership or limited liability limited partnership as it appears on the records of the Florida Department of State is:
American Real Estate Holdings Limited Partnership
2. The jurisdiction of its formation is: Delaware
3. The date the entity was authorized to transact business in Florida is: 6/23/1987
4. If the amendment changes the name of the limited partnership or limited liability limited partnership, enter the new name:
Icahn Enterprises Holdings L.P.

Acceptable Limited Partnership suffixes: Limited Partnership, Limited, L.P., LP, or Ltd.

Acceptable Limited Liability Limited Partnership suffixes: Limited Liability Limited Partnership, L.L.L.P. or LLP.

5. If the amendment changes the general partner(s), list the name and business address of each general partner:

Name:

Business Address:

Icahn Enterprises G.P. Inc.

767 Fifth Avenue, Suite 4700

#P14961

New York, NY 10153

FILED
SECRETARY OF CORPORATIONS
DIVISION OF CORPORATIONS
01 OCT - 1 AM 7:46

6. If the amendment changes the jurisdiction of organization, indicate new jurisdiction:
N/A

7. If the amendment corrects any false statement listed in the application, indicate the statement being corrected and the correction:
N/A

N/A

8. If the amendment is to add or delete an election to be a limited liability limited partnership statement, check the appropriate box:

☐ The entity elects to be a limited liability limited partnership.

☐ The entity is no longer a limited liability limited partnership.

9. Attached is an original certificate, no more than 90 days old, evidencing the aforementioned amendment(s), duly authenticated by the official having custody of records in the jurisdiction under the law of which this entity is organized.

10. Effective date, if other than the date of filing: _____
(Effective date cannot be prior to nor more than 90 days after the date this document is filed by the Florida Department of State.)

Signature of a general partner:

Andrew Skobe 9/27/07

Typed or printed name:

Andrew Skobe, Chief Financial Officer

Filing Fee:	\$52.50
Certified Copy (optional):	\$52.50
Certificate of Status (optional):	\$8.75

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
07 OCT - 1 AM 7:47

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THAT THE SAID "AMERICAN REAL ESTATE HOLDINGS LIMITED PARTNERSHIP", FILED A CERTIFICATE OF AMENDMENT, CHANGING ITS NAME TO "ICAEN ENTERPRISES HOLDINGS L.P.", THE SEVENTEENTH DAY OF SEPTEMBER, A.D. 2007, AT 1:47 O'CLOCK P.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "AMERICAN REAL ESTATE HOLDINGS LIMITED PARTNERSHIP" WAS FORMED ON THE SEVENTEENTH DAY OF FEBRUARY, A.D. 1987.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL TAXES HAVE BEEN PAID TO DATE.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
07 OCT -1 AM 7:47



2117728 8320

071067452

Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 6037624

DATE: 09-28-07