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To:

Division of Corporations

Fax Number . ... (850) 617-6383

From:

Account Name : CORPORATION SERVICE COMPANY

Account Number : 120000000195 Phone : (850)521-1000

Fax Number : (850)558-1575

OZOCT - 1 AM 7: 46

### LP/LLLP AMENDMENT/RESTATEMENT/CORRECTION

#### AMERICAN REAL ESTATE HOLDINGS LIMITED PARTNERSHIP

Certificate of Status	0
Certified Copy	0
Page Count	04.5
Estimated Charge	\$52.50

Amanda Roath

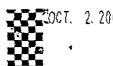
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JB

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October 2, 2007

### FLORIDA DEPARTMENT OF STATE Division of Corporations

CORPORATION SERVICE COMPANY

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 refax 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 raturn 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

SECKLARIA SELFLORIDA

RESUBMIT

Please gard original submission data are the title.

- AP NOW on file. Thx. Duable

P.O BOX 6327 - Tallahassee, Florida 32314

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

<ol> <li>The name of the limited partnership of appears on the records of the Floridz Des American Real Estate Holdings L.</li> </ol>	r immed naplity immed parmership as a partment of State is: imited Partmership
2. The jurisdiction of its formation is: $D$	elaware
3. The date the entity was authorized to	transact business in Florida is: 6/23/1987
4. If the amendment changes the name of himsed partnership, enter the new name: Icahn Enterprises Holdings L.P.	of the limited partnership or limited liability
Acceptable Limited Partnership suffices: Limite Acceptable Limited Liability Limited Partnership or LLLP.	d Portnership, Limited, L.P., L.P., or Lid. 1 suffixes: Limited Liability Limited Parinership, L.L.L.P.
<ol> <li>If the amendment changes the general each general partner;</li> <li>Name:</li> </ol>	partner(s), list the name and business address of Business Address:
Icahn Enterprises G.P. Inc.	767 Pifth Avenue, Suite 4700
#P14961	New York, NY 10153

Page 1 of 2

6. If the amendment changes the jurisdic N/A	ction of organization, indicate new jurisdiction:	
7. If the amendment corrects any false a statement being corrected and the correct	tatement listed in the application, indicate the tion:	
N/A	,	
8. If the amendment is to add or delete a partnership statement, check the appropri	n election to be a limited liability limited late 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 aforementioned amendment(s), duly authrecords in the jurisdiction under the law of	enticated by the official having custody of	
10. Effective date, if other than the date (Effective date cannot be prior to nor more than : Department of State.)	of filing: 90 days after the date this document is filed by the Florida	
Signature of a general partner:	9/27/07	
Typed or printed name:		
Andrew Skobe, Chief Financial Of	ficer ,	
Filing Fee: \$52 Certified Copy (optional): \$52 Certificate of Status (optional): \$8.7	.50	

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## Delaware

PAGE 1

### The First State

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

AND I DO HERBEY 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 SEEN PAID TO DATE.

07 OCT - 1 AM 7: L7

2117728 8320 071067452 Warret Smith Windson Secretary of State

AUTHENTICATION: 6037624

DATE: 09-28-07