



DIVISION OF  
CORPORATION FINANCE

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

March 5, 2012

**Via E-Mail**

Keith Schaitkin, Esq.  
Icahn Capital LP  
767 Fifth Avenue  
New York, NY 10153

**RE: CVR Energy, Inc.  
Response to Comment Letter dated February 23, 2012  
Filed on February 27, 2012 by Icahn Partners LP et. al.  
File No. 001-33492**

Dear Mr. Schaitkin:

We have reviewed your correspondence and have the following comments.

1. We disagree with your analysis in response to prior comment 1 and reissue the comment. Revise your disclosure to provide it in an unredacted format.
2. We reissue prior comment 2, which sought a supplemental response.

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers & Acquisitions