File No. SD-108

BEFORE THE NEVADA GAMING COMMISSION AND THE STATE GAMING CONTROL BOARD

In the Matter of

ICAHN ENTERPRISES L.P.

(Registration)

TWELFTH REVISED ORDER OF REGISTRATION

THIS MATTER came on regularly for hearing before the State Gaming Control Board ("Board") on October 6, 2011, at Las Vegas, Nevada, and before the Nevada Gaming Commission ("Commission") on October 20, 2011, at Carson City, Nevada; and

THE BOARD AND COMMISSION having considered all information pertinent hereto;

IT IS HEREBY ORDERED BY THE NEVADA GAMING COMMISSION UPON THE RECOMMENDATION OF THE STATE GAMING CONTROL BOARD:

1. THAT the following application, as amended and supplemented, has been filed:

a. The application of Icahn Enterprises L.P. for an amendment to its Order

of Registration.

 THAT the Eleventh Revised Order of Registration of Icahn Enterprises L.P. dated November 18, 2010, is hereby amended and restated, in its entirety, by this Twelfth Revised Order of Registration.

3. THAT Icahn Enterprises L.P. is registered as a publicly traded corporation and is found suitable, pursuant to NRS 463.170(6), as the sole limited partner of Icahn Enterprises Holdings L.P.

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4. THAT Icahn Enterprises Holdings L.P. is registered as an intermediary company and is found suitable as a beneficial owner and controlling beneficial owner of Tropicana Entertainment Inc.

5. THAT Icahn Enterprises G.P. Inc is registered as a holding company, is found suitable, pursuant to NGC Regulation 15A.190, as the general partner of Icahn Enterprises Holdings L.P., and is found suitable as a beneficial owner and controlling beneficial owner of Tropicana Entertainment Inc.

6. THAT Beckton Corp. is registered as a holding company, is found suitable, pursuant to NGC Regulation 15.585.7-4, as the sole shareholder of Icahn Enterprises G.P. Inc. and is found suitable as a beneficial owner and controlling beneficial owner of Tropicana Entertainment Inc.

THAT Carl Celian Icahn is found suitable as the sole shareholder of Beckton
Corp. and is found suitable as a beneficial owner and controlling beneficial owner of Tropicana
Entertainment Inc.

8. THAT Icahn Enterprises L.P. shall fund and maintain with the Board a revolving fund in the amount of \$25,000, for the purpose of funding investigative reviews by the Board for compliance with the terms of this Order of Registration. Without limiting the foregoing, the Board shall have the right, without notice, to draw upon the funds of said account for the payment of costs and expenses incurred by the Board and its staff in the surveillance, monitoring and investigative review of all activities of Icahn Enterprises L.P., its subsidiaries and affiliated companies.

9. THAT pursuant to NRS 463.625, Icahn Enterprises L.P. is exempted from compliance with NRS 463.585 through NRS 463.615, inclusive, and shall instead comply with NRS 463.635 through NRS 463.645, inclusive.

10. THAT Icahn Enterprises L.P. is exempted from NGC Regulation 15A and shall instead comply with NGC Regulation 16.

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11. THAT the Commission hereby expressly finds that the exemptions granted herein above are consistent with the State policy set forth in NRS 463.0129 and NRS 463.489.

ENTERED at Carson City, Nevada, this 20th day of October 2011.