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

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): January 8, 2010

Icahn Enterprises L.P.

(Exact name of registrant as specified in its charter)

Delaware	1-9516	13-3398766
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

767 Fifth Avenue, Suite 4700, New York, NY	10153
(Address of Principal Executive Offices)	(Zip Code)

Registrant's Telephone Number, Including Area Code: **(212) 702-4300**

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01. Regulation FD Disclosure

On December 30, 2009, Icahn Enterprises L.P. ("Icahn Enterprises") issued a press release announcing that it, together with Icahn Enterprises Finance Corp., intended to offer $2.0 billion in principal amount of new senior debt securities (the "New Notes") for issuance in a private placement not registered under the Securities Act of 1933, as amended.

In connection with the offering of the New Notes, Icahn Enterprises disclosed certain information, including information relating to EBITDA, to prospective investors in a preliminary offering memorandum dated January 4, 2010 (the "Preliminary Offering Memorandum"), portions of which were previously filed on Form 8-K. Certain information provided in the Preliminary Offering Memorandum has been revised, as set forth in Exhibit 99.1, to conform the calculation of EBITDA attributable to Icahn Enterprises and Adjusted EBITDA attributable to Icahn Enterprises for the years ended December 31, 2006 and 2007, respectively, to the methodology used for the year ended December 31, 2008 and the nine months ended September 30, 2008 and 2009, respectively. Adjustments made to certain expense items were revised to add back only the applicable portion of such amounts attributable to Icahn Enterprises. No changes have been made to the data for the year ended December 31, 2008 and the nine months ended September 30, 2008 and 2009. The information attached hereto as Exhibit 99.1 supersedes the information which was attached as Exhibit 99.2 to the Form 8-K filed on January 4, 2010.

The information contained in Exhibit 99.1 is being furnished and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section. In addition, the information contained in Exhibit 99.1 shall not be incorporated by reference into any of Icahn Enterprises' filings with the Securities and Exchange Commission or any other document except as shall be expressly set forth by specific reference in such filing or document.

This Current Report on Form 8-K is neither an offer to sell nor a solicitation of an offer to buy any securities of Icahn Enterprises.

Item 8.01. Other Events

On January 8, 2010, Icahn Enterprises issued a press release announcing that the consent payment deadline in connection with their previously announced cash tender offers to purchase any and all of the $967.0 million outstanding aggregate principal amount of their 7.125% Senior Notes due 2013 (the "2013 Notes") and any and all of the $353.0 million outstanding aggregate principal amount of their 8.125% Senior Notes due 2012 (the "2012 Notes" and, together with the 2013 Notes, the "Notes") has expired. As of 5:00 p.m., New York City time, on January 7, 2010, approximately $938.7 million (or approximately 97%) in aggregate principal amount of the 2013 Notes and approximately $344.8 million (or approximately 98%) in aggregate principal amount of the 2012 Notes had been tendered with consents to amend to the indentures governing the Notes. Accordingly, Icahn Enterprises has executed supplemental indentures with Icahn Enterprises Finance Corp., as co-issuer, Icahn Enterprises Holdings L.P., as guarantor, and Wilmington Trust Company, as trustee, to give effect to the amendments to the indentures governing the Notes. The supplemental indentures do not become operative unless and until validly tendered Notes are accepted pursuant to the tender offers, which will occur promptly following, and subject to, the satisfaction or waiver of the conditions to the tender offers, including the financing condition. A copy of the press release is filed and attached hereto as Exhibit 99.2 and incorporated by reference herein.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

99.1 – Additional Information from Preliminary Offering Memorandum.

99.2 – Press Release dated January 8, 2010.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ICAHN ENTERPRISES L.P.
(Registrant)

By: Icahn Enterprises G.P. Inc.
its General Partner

By: /s/ Dominick Ragone
Dominick Ragone
Principal Financial Officer

Date: January 8, 2010

Operating and Other Financial Data:

	Historical					Pro Forma	
	Year Ended December 31,			Nine Months Ended September 30,		Year Ended December 31,	Nine Months Ended September 30,
	2006	2007	2008	2008	2009	2008	2009
	(In millions, except per unit data)						
Consolidated revenues:							
Investment Management	$ 1,104	$ 588	$ (2,783)	$ (1,290)	$ 1,575	$ (2,783)	$ 1,575
Automotive(1)	—	—	5,727	4,392	3,976	5,727	3,976
Metals	715	834	1,243	1,144	273	1,243	273
Real Estate	137	113	103	75	71	103	71
Home Fashion	898	706	438	328	270	438	270
Holding Company	152	250	299	142	6	299	6
Railcar	—	—	—	—	—	821	348
Food/Packaging	—	—	—	—	—	289	222
	$ 3,006	$ 2,491	$ 5,027	$ 4,791	$ 6,171	$ 6,137	$ 6,741
Adjusted EBITDA before non-controlling interest(3):							
Investment Management	$ 1,035	$ 503	$ (2,837)	$ (1,338)	$ 1,474	$ (2,837)	$ 1,474
Automotive(1)	—	—	635	536	345	635	345
Metals	55	47	122	134	(20)	122	(20)
Real Estate	37	30	35	21	34	35	34
Home Fashion	(60)	(73)	(35)	(26)	(19)	(35)	(19)
Holding Company	126	213	119	122	(5)	119	(5)
Railcar	—	—	—	—	—	91	40
Food/Packaging	—	—	—	—	—	39	40
	$ 1,193	$ 720	$ (1,961)	$ (551)	$ 1,809	$ (1,831)	$ 1,889
Adjusted EBITDA attributable to Icahn Enterprises(3):							
Investment Management	$ 260	$ 172	$ (334)	$ (157)	$ 460	$ (334)	$ 460
Automotive(1)	—	—	478	401	255	478	255
Metals	55	47	122	134	(20)	122	(20)
Real Estate	37	30	35	21	34	35	34
Home Fashion	(43)	(55)	(22)	(17)	(12)	(22)	(12)
Holding Company	126	213	119	122	(5)	119	(5)
Railcar	—	—	—	—	—	49	22
Food/Packaging	—	—	—	—	—	28	29
	$ 435	$ 407	$ 398	$ 504	$ 712	$ 475	$ 763
Other financial data:							
Capital expenditures	$ 30	$ 60	$ 794	$ 699	$ 158	$ 859	$ 188
Cash distributions declared per LP unit	0.40	0.55	1.00	0.75	0.75	1.00	0.75

The following table reconciles, on a basis attributable to Icahn Enterprises, net income attributable to Icahn Enterprises to EBITDA and EBITDA to Adjusted EBITDA for the periods indicated:

	Historical					Pro Forma	
	Year Ended December 31,			Nine Months Ended September 30,		Year Ended December 31,	Nine Months Ended September 30,
	2006	2007	2008	2008	2009	2008	2009
				(In millions)			
Attributable to Icahn Enterprises:							
Net income (loss)	$ 1,108	$ 308	$ (43)	$ 425	$ 241	$ (119)	$ 217
Interest expense	134	157	273	216	184	344	239
Income tax expense (benefit)	(8)	23	308	357	(24)	326	(20)
Depreciation, depletion and amortization	158	32	248	174	215	268	231
EBITDA attributable to Icahn Enterprises	$ 1,392	$ 520	$ 786	$ 1,172	$ 616	$ 819	$ 667
Impairments of assets[(a)]	$ 7	$ 19	$ 337	$ 6	$ 21	$ 337	$ 21
Restructuring costs[(b)]	8	13	117	22	38	117	38
Purchase accounting inventory adjustment[(c)]	—	—	54	54	—	54	—
Non-cash pension expenses[(d)]	—	—	3	3	38	3	38
Discontinued operations[(e)]	(972)	(145)	(753)	(753)	(1)	(753)	(1)
Gain/loss on extinguishment of debt[(f)]	—	—	(146)	—	—	(102)	—
Adjusted EBITDA attributable to Icahn Enterprises	$ 435	$ 407	$ 398	$ 504	$ 712	$ 475	$ 763

(a) Represents asset impairment charges, primarily relating to our Automotive segment in 2008, related to goodwill and other indefinite-lived intangible assets.

(b) Restructuring costs represent expenses incurred primarily by our Automotive and Home Fashion segments, relating to efforts to integrate and rationalize businesses and to relocate manufacturing operations to best- cost countries.

(c) In connection with the application of purchase accounting upon the acquisition of Federal-Mogul, effective March 1, 2008, we adjusted Federal-Mogul's inventory balance as of March 1, 2008 to fair value. This resulted in an additional non-cash charge to cost of goods sold during the fiscal year ended December 31, 2008 which is reflected net of non-controlling interest.

(d) Represents non-cash expense associated with Federal-Mogul's U.S. based pension plans, net of non-controlling interest.

(e) Discontinued operations primarily include the operating results of and gains on sales of our former oil and gas operations which were sold in November 2006 and our former gaming segment, ACEP, which was sold in February 2008.

(f) During the fourth quarter of the fiscal year ended December 31, 2008, we purchased outstanding debt of entities in our consolidated financial statements in the principal amount of $352 million and recognized an aggregate gain of $146 million. The pro forma amount also includes $44 million of expenses, primarily representing the net effect of the consent payments and the write- off of the unamortized deferred financing costs and debt discounts associated with the repayment of our Existing Notes.

Investor Contact:
Dominick Ragone
Chief Financial Officer
(646) 861-7500

For Release: January 8, 2010

ICAHN ENTERPRISES ANNOUNCES EXPIRATION OF CONSENT PAYMENT DEADLINE FOR TENDER OFFERS AND CONSENT SOLICITATIONS AND EXECUTION OF SUPPLEMENTAL INDENTURES RELATING TO ITS EXISTING 8.125% SENIOR NOTES DUE 2012 AND 7.125% SENIOR NOTES DUE 2013

(New York, New York, January 8, 2010) – Icahn Enterprises L.P. (NYSE: IEP) – Icahn Enterprises L.P. (“Icahn Enterprises”), together with Icahn Enterprises Finance Corp., announced today that the consent payment deadline in connection with their previously announced cash tender offers to purchase any and all of the $967.0 million outstanding aggregate principal amount of their 7.125% Senior Notes due 2013 (CUSIP Nos. 029171AD7 and 029171AF2) (the “2013 Notes”) and any and all of the $353.0 million outstanding aggregate principal amount of their 8.125% Senior Notes due 2012 (CUSIP No. 029171AC9) (the “2012 Notes” and, together with the 2013 Notes, the “Notes”) has expired. Icahn Enterprises was soliciting consents from holders to eliminate the incurrence of indebtedness and issuance of preferred stock covenants in the indentures governing the Notes.

As of 5:00 p.m., New York City time, on January 7, 2010, approximately $938.7 million (or approximately 97%) in aggregate principal amount of the 2013 Notes and approximately $344.8 million (or approximately 98%) in aggregate principal amount of the 2012 Notes had been tendered with consents to amend to the indentures governing the Notes. Accordingly, Icahn Enterprises has executed supplemental indentures with Icahn Enterprises Finance Corp., as co-issuer, Icahn Enterprises Holdings L.P., as guarantor, and Wilmington Trust Company, as trustee, to give effect to the amendments to the indentures governing the Notes. The supplemental indentures do not become operative unless and until validly tendered Notes are accepted pursuant to the tender offers, which will occur promptly following, and subject to, the satisfaction or waiver of the conditions to the tender offers, including the financing condition.

The Notes tendered pursuant to the tender offers may no longer be withdrawn and consents delivered may no longer be revoked. Any holder that tenders its Notes after the expiration of the consent payment deadline will receive only $1,000 per $1,000 of principal amount of Notes tendered, plus accrued and unpaid interest, and will not be eligible to receive a consent payment. The tender offers will expire at 12:00 midnight, New York City time, at the end of Thursday, January 28, 2010, unless terminated or extended (the “Expiration Time”). Any such extension will be followed by a public announcement no later than 9:00 a.m., New York City time, on the first business day after the previously scheduled Expiration Time.

This announcement is not an offer to purchase, a solicitation of an offer to sell, or a solicitation of consents with respect to the Notes or any new securities. The tender offers are not being made in any jurisdiction in which the making or acceptance thereof would not be in compliance with the securities, blue sky or other laws of such jurisdiction. Each tender offer and consent solicitation is made solely by means of an Offer to Purchase and Consent Solicitation Statement and related Consent and Letter of Transmittal dated December 30, 2009, as amended and supplemented, which more fully set forth the terms and conditions of the tender offers and consent solicitations.

The information agent for the tender offers and consent solicitations is D.F. King & Co., Inc. The dealer manager for the tender offers and the solicitation agent for the consent solicitations is Jefferies & Company, Inc. Requests for documents may be directed to Jefferies & Company, Inc. at (888) 708-5831 or D.F. King & Co., Inc. at (800) 488-8035 or (212) 269-5550 (for banks and brokers only).

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Icahn Enterprises L.P. (NYSE: IEP), a master limited partnership, is a diversified holding company engaged in five primary business segments: Investment Management, Automotive, Metals, Real Estate and Home Fashion.

Caution Concerning Forward-Looking Statements

This release contains certain “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995, many of which are beyond our ability to control or predict. Forward-looking statements may be identified by words such as “expects,” “anticipates,” “intends,” “plans,” “believes,” “seeks,” “estimates,” “will” or words of similar meaning and include, but are not limited to, statements about the expected future business and financial performance of Icahn Enterprises L.P. and its subsidiaries. Among these risks and uncertainties are risks related to economic downturns, substantial competition and rising operating costs; risks related to our investment management activities, including the nature of the investments made by the private funds we manage, losses in the private funds and loss of key employees; risks related to our automotive activities, including exposure to adverse conditions in the automotive industry, and risks related to operations in foreign countries; risks related to our scrap metals activities, including potential environmental exposure; risks related to our real estate activities, including the extent of any tenant bankruptcies and insolvencies; risks related to our home fashion operations, including changes in the availability and price of raw materials, and changes in transportation costs and delivery times; and other risks and uncertainties detailed from time to time in our filings with the SEC. We undertake no obligation to publicly update or review any forward-looking information, whether as a result of new information, future developments or otherwise.