

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): November 5, 2008

Icahn Enterprises L.P.

(Exact name of registrant as specified in its charter)

Delaware

(State or Other Jurisdiction of
Incorporation)

1-9516

(Commission File Number)

13-3398766

(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))
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Section 8 - Other Events

Item 8.01. Other Events

Attached hereto as Exhibit 23.1 is the consent of Grant Thornton LLP to incorporation by reference of its reports contained in Icahn Enterprises LP's Annual Report on Form 10-K for the fiscal year ended December 31, 2007.

Section 9 - Financial Statements and Exhibits

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

Exhibit 23.1 - Consent of Grant Thornton LLP.

Exhibit Index

23.1 Consent of Grant Thornton LLP

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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: November 5, 2008

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our reports dated March 17, 2008, with respect to the consolidated financial statements (which report expressed an unqualified opinion and contained explanatory paragraphs relating to the change in method of accounting for its investments with the adoption of SOP 07-1, SFAS 157 and SFAS 159, the change in method of allocating gains and losses related to dispositions of common control acquisitions and adjustments to reflect the acquisition of entities under common control, which have been accounted for in a manner similar to a pooling-of-interests, as well as the reclassification of assets held for sale or sold to discontinued operations) and internal control over financial reporting included in the Annual Report of Icahn Enterprises L.P. and Subsidiaries on Form 10-K for the year ended December 31, 2007. We hereby consent to the incorporation by reference of said reports in the Registration Statements and Prospectus of Icahn Enterprises L.P. and Subsidiaries on Forms S-3 (File No. 333-143930, effective December 31, 2007 and File No. 333-126069, effective May 8, 2006) and Form S-4 (File No. 333-143929, effective December 31, 2007).

/s/ GRANT THORNTON LLP

New York, New York
November 5, 2008
