

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): August 12, 2014

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

(Address of Principal Executive Offices)

10153

(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

Icahn Enterprises L.P. has attached hereto as Exhibit 99.1 a copy of presentation materials that it intends to use in connection with meetings with investors, groups of investors and media and in connection with presentations and speeches to various audiences.

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 L.P.’s 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.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
99.1	Presentation materials

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/ Peter Reck
Peter Reck
Chief Accounting Officer

Date: August 12, 2014

The Value of Activist Board Membership

The following Chart has been prepared by Icahn Enterprises and responds to those that question the efficacy of including activists' designees on public company Boards of Directors.

From January 1, 2009 to June 30, 2014 (a 5.5 year period) Icahn designees have joined the Boards of the 23 companies listed in the Chart. As reflected in the Chart, a person that invested in each company on the date that the Icahn designee joined the Board, and that sold on the date that the Icahn designee left the Board (or continued to hold through June 30, 2014 if the designee did not leave the Board) would have obtained an annualized return of 27%.

#	Company Name	Date Joined Board	Date Exited Board (or 6/30/2014 if still on board)	Hypothetical Investor annualized Return during board tenure
1	Amylin Pharmaceuticals Inc	6/9/2009	8/8/2012	38%
2	Biogen Idec Inc	6/10/2009	6/30/2014	43%
3	Chesapeake Energy Corp	6/21/2012	6/30/2014	33%
4	CIT Group Inc	12/18/2009	5/10/2011	38%
5	Dynegy Inc	3/9/2011	10/1/2012	-81%
6	Ebay Inc	6/17/2014	6/30/2014	76%
7	Enzon Pharmaceuticals Inc	5/21/2009	6/30/2014	-10%
8	Forest Laboratories Inc.	8/5/2012	6/30/2014	77%
9	Genzyme Corp	6/16/2010	4/11/2011	61%
10	Herbalife International Ltd	4/25/2013	6/30/2014	60%
11	Hologic Inc	12/9/2013	6/30/2014	28%
12	Mentor Graphics Corp	5/18/2011	6/30/2014	13%
13	MGM Studios	4/25/2012	8/15/2012	96%
14	Motorola Mobility Inc	1/3/2011	5/22/2012	22%
15	Motorola Solutions Inc	1/4/2011	3/1/2012	23%
16	Navistar International Corp	10/8/2012	6/30/2014	33%
17	Nuance Communications, Inc	10/7/2013	6/30/2014	2%
18	Talisman Energy Inc	12/1/2013	6/30/2014	-15%
19	Take-Two Interactive Software Inc.	4/15/2010	11/26/2013	12%
20	The Hain Celestial Group Inc	7/7/2010	11/19/2013	52%
21	Transocean Ltd	5/17/2013	6/30/2014	-10%
22	Voltari Corp	6/17/2010	6/30/2014	-62%
23	WebMD Health Corp	7/24/2012	8/5/2013	124%
Total				27%

Returns assume equal weighting in each investment.

Source of return data = Bloomberg Total Return function including dividends reinvested.

The Chart does not reflect the actual results of IEP's Investment segment, nor is it necessarily indicative of future results of IEP's Investment segment.