

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): July 22, 2013

<u>Commission File Number</u>	<u>Exact Name of Registrant as Specified in its Charter, Address of Principal Executive Offices and Telephone Number</u>	<u>State of Incorporation</u>	<u>I.R.S. Employer Identification No.</u>
1-9516	ICAHN ENTERPRISES L.P. 767 Fifth Avenue, Suite 4700 New York, New York 10153 (212) 702-4300	Delaware	13-3398766
333-118021-01	ICAHN ENTERPRISES HOLDINGS L.P. 767 Fifth Avenue, Suite 4700 New York, New York 10153 (212) 702-4300	Delaware	13-3398767

N/A

(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))

Section 8 - Other Events

Item 8.01 Other Events.

On July 22, 2013, Federal-Mogul Corporation ("Federal-Mogul"), a subsidiary of Icahn Enterprises L.P. ("Icahn Enterprises") and Icahn Enterprises Holdings L.P. ("Holdings", and together with Icahn Enterprises, the "Registrants"), filed a current report on Form 8-K to retrospectively revise its historical consolidated financial statements for the years ended December 31, 2012, 2011 and 2010 to reflect certain subsidiary operations as discontinued operations. In connection with the Federal-Mogul revisions, Federal-Mogul's previous auditors, Ernst & Young LLP ("E&Y"), have reissued their report with respect to Federal-Mogul's financial statements for the years ended December 31, 2011 and 2010, which report appears in the Registrants' joint Annual Report on Form 10-K for the fiscal year ended December 31, 2012 (the "Icahn 2012 10-K"). This Form 8-K is being filed solely to reflect our consideration of the Federal-Mogul revisions and to update E&Y's report. The Registrants have not made any retrospective revisions to their financial statements for the years ended December 31, 2012, 2011 and 2010 that appear in the Icahn 2012 10-K and are not updating any other portion of the Icahn 2012 10-K. This Form 8-K does not modify or update the disclosures contained in the Icahn 2012 10-K in any way, other than to update E&Y's report with respect to Federal-Mogul's financial statements.

Section 9 - Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

- 23.1 Consent of Independent Registered Public Accounting Firm of Ernst & Young LLP
- 99.1 Report of Independent Registered Public Accounting Firm of Ernst & Young LLP

SIGNATURE

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

ICAHN ENTERPRISES HOLDINGS L.P.

(Registrant)

By: Icahn Enterprises G.P. Inc.,
its general partner

By: /s/ Peter Reck

Peter Reck

Chief Accounting Officer

Date: July 22, 2013

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Shareholders of
Federal-Mogul Corporation

We have audited the accompanying consolidated balance sheet of Federal-Mogul Corporation (the Company) as of December 31, 2011, and the related consolidated statements of operations, comprehensive (loss) income, shareholders' equity, and cash flows for the years ended December 31, 2011 and 2010 (not presented herein). These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Federal-Mogul Corporation at December 31, 2011, and the consolidated results of their operations and their cash flows for the years ended December 31, 2011 and 2010, in conformity with U.S. generally accepted accounting principles.

/s/ Ernst & Young LLP

Detroit, Michigan
February 28, 2012

except for Notes 2, 3 and 10 as to which the date is February 27, 2013, Note 7 as to which the date is April 26, 2013 and Notes 4, 5, 20 and 23 as to which the date is July 22, 2013

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the inclusion in this Form 8-K and the incorporation by reference in the Registration Statement (Form S-3 No. 333-158705) of Icahn Enterprises L.P. of our report dated February 28, 2012 (except for Notes 2, 3 and 10 as to which the date is February 27, 2013, Note 7 as to which the date is April 26, 2013 and Notes 4, 5, 20 and 23 as to which the date is July 22, 2013), with respect to the consolidated financial statements of Federal-Mogul Corporation as of December 31, 2011 and for the years ended December 31, 2011 and 2010, (not presented herein) that were included in the July 22, 2013 Form 8-K of Federal-Mogul Corporation filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Detroit, Michigan
July 22, 2013