

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): May 2, 2016

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

(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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**Item 7.01 Regulation FD Disclosure**

On May 2, 2016, Icahn Enterprises L.P. issued a press release announcing that it declared a quarterly distribution in the amount of \$1.50 per depositary unit. A copy of the press release is attached hereto as Exhibit 99.1.

The information contained in this Item 7.01 and 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 this Item 7.01 and 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

99.1 – Press Release dated May 2, 2016

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, each 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: May 2, 2016

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: May 2, 2016

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Investor Contacts:  
SungHwan Cho, Chief Financial Officer  
(212) 702-4300

For Release: May 2, 2016

**Icahn Enterprises L.P. Announces Quarterly Distribution**

**New York, NY** - Icahn Enterprises L.P. (NASDAQ:IEP) today announced that the Board of Directors of its general partner has declared a quarterly distribution in the amount of \$1.50 per depositary unit. The quarterly distribution is payable in either cash or additional depositary units, at the election of each depositary unit holder and will be paid on or about June 16, 2016 to depositary unit holders of record at the close of business on May 12, 2016.

Depositary unit holders will have until the close of business on June 6, 2016 to make an election to receive either cash or additional depositary units; and, if a holder does not make an election, it will automatically be deemed to have elected to receive the distribution in cash.<sup>1</sup>

Icahn Enterprises L.P. (NASDAQ:IEP), a master limited partnership, is a diversified holding company engaged in ten primary business segments: Investment, Automotive, Energy, Metals, Railcar, Gaming, Mining, Food Packaging, Real Estate and Home Fashion.

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<sup>1</sup> Icahn Enterprises will calculate the depositary units to be distributed based on the 5 trading day volume weighted average price of Icahn Enterprises' depositary units ending on June 13, 2016. To the extent that the aggregate units to be distributed to any holder would include a fraction of a unit, that fractional unit will be settled in cash.

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