

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): March 12, 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))
-

**Item 8.01 Other Events**

On March 12, 2008, Icahn Enterprises L.P. ("Icahn Enterprises") issued a press release announcing that the board of directors of its general partner, Icahn Enterprises G.P. Inc., has approved an increase in Icahn Enterprises' quarterly distribution from \$0.15 to \$0.25 to depositary unit holders for the first quarter of 2008. A copy of Icahn Enterprises' press release is attached hereto as Exhibit 99.1.

**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits

Exhibit 99.1 - Press release dated March 12, 2008.

[remainder of page intentionally left blank; signature page follows]

---

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/ Andrew R. Skobe  
\_\_\_\_\_  
Andrew R. Skobe  
Principal Financial Officer

Date: March 12, 2008

---

# Icahn Enterprises L.P.

**Investor Contact:**

Andrew R. Skobe  
Interim CFO  
(646) 861-7500

**FOR IMMEDIATE RELEASE: March 12, 2008**

**ICAHN ENTERPRISES L.P. ANNOUNCES INCREASED QUARTERLY DISTRIBUTION AND EARNINGS CALL**

New York, NY—Icahn Enterprises L.P. announced today that the Board of Directors has approved an increase from \$.15 to \$.25 in its quarterly cash distribution to depositary unit holders for the first quarter of 2008. The increase reflects Icahn Enterprises strong liquidity, enhanced, in part, by the recent closing of the sale of the company's Nevada gaming operations. The distribution is payable on April 1, 2008 to holders of record at the close of business on March 18, 2008.

Icahn Enterprises L.P. also announced that it will hold a conference call to discuss financial and operational results for fiscal year 2007 on Tuesday, March 18, 2008 at 10:00 a.m. Eastern Time.

**Conference Call Information:** The webcast will be broadcast live and may be joined by visiting Icahn Enterprises L.P.'s website at <http://www.IcahnEnterprises.com>. It will also be archived and made available at on the website under the Investor Relations Section. For those wishing to monitor only the audio portion of the webcast, a dial-in number has been established. The dial-in number for domestic callers is 800 938.1410. The international access number is 702 696.4768. Callers should provide the operator with either the confirmation id number 38928064 or the event title: Icahn Enterprises L.P. - 4th Qtr 2007 Earnings Call.

\* \* \*

Icahn Enterprises L.P. (NYSE: IEP), a master limited partnership, is a diversified holding company engaged in three primary business segments: Investment Management, Metals, Real Estate and Home Fashion. For more information, please visit the company's website at [www.IcahnEnterprises.com](http://www.IcahnEnterprises.com).

**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 substantial competition, rising operating costs and economic downturns; risks related to our investment management activities, including the nature of the investments made by the private funds we manage, changes in domestic and international laws governing private funds and loss of key employees; 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, our ability to maintain tenant occupancy at current levels, our ability to obtain, at reasonable costs, adequate insurance coverage and competition for investment properties; risks related to our home fashion operations, including changes in the availability and price of raw materials, changes in customer preferences 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.

767 Fifth Avenue, New York, New York 10153 - Telephone (212) 702-4300 Fax (212) 750-5841  
NYSE- IEP

---