

U.S. SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K/A

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): December 9, 2013

ICAHN ENTERPRISES L.P.  
(Name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction  
of incorporation)

1-9516  
(Commission  
File Number)

13-3398766  
(I.R.S. Employer  
Identification Number)

767 Fifth Avenue, Suite 4700  
New York, New York  
(Address of principal executive offices)  
10153  
(Zip Code)

Registrant's telephone number, including area code: (212) 702-4300  
Not Applicable  
(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 communications 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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**Explanatory Note**

Icahn Enterprises L.P. is filing this Amendment Number 1 to its Current Report on Form 8-K, as filed with the Securities and Exchange Commission on December 9, 2013, to correct typographical errors in Exhibit 99.1 thereto. Please refer to Exhibit 99.1 to this 8-K/A.

**Item 8.01 Other Events**

On December 9, 2013, Icahn Enterprises L.P. (“Icahn Enterprises”) issued a press release announcing the sale of an aggregate of 2,000,000 depositary units representing limited partner interests in Icahn Enterprises. A copy of the press release is attached as Exhibit 99.1 to this report and is incorporated by reference herein.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

99.1 Press Release issued by Icahn Enterprises L.P. related to the announcement of the sale of depositary units on December 9, 2013

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## SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: December 9, 2013

ICAHN ENTERPRISES L.P. (REGISTRANT)

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

By: /s/ Peter Reck  
Peter Reck  
Chief Accounting Officer

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**ICAHN ENTERPRISES ANNOUNCES SALE OF 2,000,000 DEPOSITARY UNITS**

(New York, New York, December 9, 2013) – Icahn Enterprises L.P. (“Icahn Enterprises”) (NASDAQ: IEP) today announced the sale of an aggregate of 2,000,000 depositary units representing limited partnership interests in Icahn Enterprises. The last reported sale price of Icahn Enterprises’ depositary units on December 6, 2013 was \$144.39 per unit. Icahn Enterprises has granted the underwriters an option for 30 days to purchase additional depositary units.

The proceeds from the offering will be used for investment in one or more of our nine current majority owned operating subsidiaries. Closing is expected to occur on or about December 13, 2013, subject to customary closing conditions.

Morgan Stanley & Co. LLC is acting as the sole book-running manager for the offering.

The offering is being made pursuant to Icahn Enterprises’ effective shelf registration statement. The offering will be made only by means of a prospectus supplement and the accompanying prospectus.

A copy of the prospectus supplement and the accompanying prospectus for the offering may be obtained for free by visiting the Securities and Exchange Commission’s website at [www.sec.gov](http://www.sec.gov).

This press release shall not constitute an offer to sell or a solicitation of an offer to buy, nor shall there be any sale of these securities in any state or jurisdiction in which such an offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such state or jurisdiction.

**About Icahn Enterprises L.P.**

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

**Investor Contact:**

SungHwan Cho  
Chief Financial Officer  
(212) 702-4300

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