

ICAHN ENTERPRISES L.P.
Form 8-K/A
January 12, 2009

UNITED STATES
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 3, 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.)
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767 Fifth Avenue, Suite 4700, New York, NY (Address of Principal Executive Offices)	10153 (Zip Code)
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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))
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On December 3, 2008, Icahn Enterprises L.P. (“Icahn Enterprises”) filed a Form 8-K under Item 2.01 to report the acquisition of 24,491,924 shares (the “Federal-Mogul Shares”) of Federal-Mogul Corporation (“Federal-Mogul”) common stock (the “Federal-Mogul Common Stock”) from Thornwood Associates Limited Partnership (“Thornwood”). As a result of the transaction, Icahn Enterprises beneficially owns 75.7% of the total issued and outstanding Federal-Mogul Common Stock. In consideration for the acquisition of the additional Federal-Mogul Shares, Icahn Enterprises issued to Thornwood 4,286,087 fully paid and non-assessable depositary units representing limited partnership interests in Icahn Enterprises. This Form 8-K/A is being filed to provide the financial statements of Federal-Mogul and the unaudited pro forma financial information for Icahn Enterprises.

Section 9 - Financial Statements and Exhibits
Item 9.01

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(a) Financial Statements of Businesses Acquired.	
Federal-Mogul Corporation	
Report of Independent Registered Public Accounting Firm	*
Consolidated Statements of Operations for the Years Ended December 31, 2007, 2006 and 2005 (Predecessor)	*
Consolidated Balance Sheets as of December 31, 2007 (Successor) and 2006 (Predecessor)	*
Consolidated Statements of Cash Flows for the Years Ended December 31, 2007, 2006 and 2005 (Predecessor)	*
Consolidated Statements of Shareholders’ Equity (Deficit) for the Years Ended December 31, 2007, 2006 and 2005 (Predecessor)	*
Notes to Consolidated Financial Statements	*
Consolidated Statements of Operations for the Three and Nine Months Ended September 30, 2008 (Successor) and 2007 (Predecessor) (Unaudited)	F-1
Consolidated Balance Sheets as of September 30, 2008 (Unaudited) and December 31, 2007 (Successor)	F-2
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Notes to Consolidated Financial Statements (Unaudited)	F-4

* The financial statements indicated by * above are incorporated by reference from Icahn Enterprises’ Form 8-K/A (SEC File No. 1-9516), filed on August 7, 2008.

(b) Pro Forma Financial Information.

The following required pro forma financial information is filed on the pages listed below.

Unaudited Pro Forma Condensed Combined Financial Information for Icahn Enterprises L.P. and Subsidiaries:

Introduction to Unaudited Pro Forma Condensed Combined Financial Information	F-31
Unaudited Pro Forma Condensed Combined Balance Sheet (as of September 30, 2008)	F-32
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Unaudited Pro Forma Condensed Combined Statement of Operations (for the Year Ended December 31, 2007)	F-34

(d) Exhibits.

Exhibits No.

23.1 Consent of Ernst & Young LLP

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/ Dominick Ragone
Dominick Ragone
Principal Financial Officer

Date: January 12, 2009

FEDERAL-MOGUL CORPORATION
Consolidated Statements of Operations (Unaudited)

Successor	Predecessor	Successor	Predecessor
Three Months Ended	Three Months Ended	Nine Months Ended	Nine Months Ended
September 30	September 30	September 30	September 30
2008	2007	2008	2007

(Millions of Dollars, Except Per Share Amounts)

Net sales	\$ 1,692.0	\$ 1,685.5	\$ 5,546.4	\$ 5,165.4
Cost of products sold	(1,413.1)	(1,406.0)	(4,605.5)	(4,255.7)
Gross margin	278.9	279.5	940.9	909.7
Selling, general and administrative expenses	(191.7)	(207.7)	(612.8)	(627.3)
Interest expense, net	(46.6)	(49.9)	(137.2)	(151.8)
Amortization expense	(21.4)	(4.7)	(56.7)	(14.0)
Chapter 11 and U.K. Administration related reorganization expenses	(2.3)	(15.3)	(15.3)	(56.5)
Equity earnings of unconsolidated affiliates	4.2	9.6	20.7	27.6
Restructuring expense, net	(11.3)	(9.8)	(14.0)	(39.4)
Other income, net	12.1	5.6		