

ICAHN ENTERPRISES L.P.  
Form 8-K  
December 22, 2008

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): December 19, 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))
-

Section 8 - Other Events

Item 8.01. Other Events

On December 19, 2008, Federal-Mogul Corporation, a subsidiary of Icahn Enterprises L.P., issued a press release announcing that it has expanded its existing restructuring plan announced September 17, 2008 in response to the continued challenging condition in the global automotive market.

A copy of this press release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

Section 9 - Financial Statements and Exhibits

Item 9.01(d) Exhibits

Exhibit 99.1 - Press Release issued by Federal-Mogul Corporation dated December 19, 2008

Exhibit Index

99.1                      Press Release issued by Federal-Mogul Corporation dated December 19, 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/ Dominick  
Ragone  
Dominick Ragone  
Principal Financial Officer

Date: December 19, 2008

---