

Edgar Filing: ICAHN ENTERPRISES L.P. - Form 8-A12B

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class

to be so registered

Name of each exchange on
which

each class is to be registered

**Transferable Subscription Rights to Purchase Depositary Units representing
Limited Partner Interests**

**The NASDAQ Stock Market
LLC**

Securities to be registered pursuant to Section 12(g) of the Act:

NONE

(Title of class)

INFORMATION REQUIRED IN REGISTRATION STATEMENT

This Form 8-A is being filed in connection with Icahn Enterprises L.P.'s ("we" or "us") listing of transferable subscription rights (the "Rights") to purchase depositary units representing limited partner interests in us (the "Depositary Units") pursuant to Section 12(b) of the Securities Exchange Act of 1934, as amended, on The NASDAQ Stock Market LLC commencing on February 9, 2017. On February 6, 2017, we declared that we will distribute up to approximately 11,171,104 Rights to the holders of our Depositary Units. Each holder of Depositary Units will receive 0.07718 Rights for each Depositary Unit held as of February 6, 2017. Each whole Right entitles the holder thereof to purchase, for a subscription price of \$53.71, one Depositary Unit.

Item 1. Description of Registrant's Securities to be Registered.

A description of the Rights to be registered hereunder is set forth under the captions "The Rights Offering" and "Material U.S. Federal Income Tax Considerations" in the prospectus (the "Prospectus") filed by us pursuant to Rule 424(b) under the Securities Act of 1933, as amended, which prospectus constitutes a part of our Registration Statement on Form S-3 (File No. 333-213563) initially filed with the Securities and Exchange Commission on September 9, 2016, including all amendments thereto (the "Registration Statement"). Such Prospectus is incorporated herein by reference.

Item 2. Exhibits.

Exhibit No. Description

Certificate of Limited Partnership of Icahn Enterprises L.P., f/k/a American Real Estate Partners, L.P. ("Icahn 3.1. Enterprises") dated February 17, 1987, as thereafter amended from time to time (incorporated by reference to Exhibit 3.1 to Icahn Enterprises' Form 8-K (SEC File No. 1-9516), filed on September 20, 2007).

Second Amended and Restated Agreement of Limited Partnership of Icahn Enterprises, dated August 2, 2016 3.2. (incorporated by reference to Exhibit 3.1 to Icahn Enterprises' Form 10-Q for the quarter ended June 30, 2016 (SEC File No. 1-9516), filed on August 4, 2016).

4.1 Form of Subscription Rights Certificate.

SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereto duly authorized.

ICAHN ENTERPRISES L.P.

(Registrant)

Date: February 6, 2017

By: /s/ Peter Reck

Name: Peter Reck

Title: Chief Accounting Officer