

ICAHN ENTERPRISES L.P.  
Form 8-K/A  
December 03, 2010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K/A

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CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): November 15, 2010

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)

(212) 702-4300  
(Registrant's Telephone Number, Including Area Code)

N/A  
(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 2 – Financial Information

Item 2.01 Completion of Acquisition or Disposition of Assets.

On November 17, 2010, Icahn Enterprises L.P. (“Icahn Enterprises”) filed a Current Report on Form 8-K under Item 2.01 to report the acquisition on November 15, 2010, through its Investment Management segment, of 668,000 shares of common stock (“Tropicana Shares”) of Tropicana Entertainment Inc. (“Tropicana”). As a result of this purchase, the Investment Management segment of Icahn Enterprises holds, in the aggregate, 13,538,446 Tropicana Shares, representing approximately 51.5% of the outstanding Tropicana Shares.

Icahn Enterprises will consolidate Tropicana’s financial results effective November 15, 2010.

This Current Report on Form 8-K/A is being filed to provide the financial statements of Tropicana and pro forma financial data for Icahn Enterprises.

Section 9 - Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

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Predecessors and Tropicana Casino and Resort Atlantic City

The following Audited Financial Statements as of December 31, 2009 and 2008 and for the Years Ended December 31, 2009, 2008 and 2007 are incorporated by reference into Icahn Enterprises’ Current Report on Form 8-K/A, filed with the Securities and Exchange Commission on April 13, 2010:

- Tropicana Entertainment Holdings, LLC Audited Consolidated Financial Statements
- Adamar of New Jersey, Inc. d/b/a Tropicana Casino and Resort Audited Financial Statements
- Columbia Properties Vicksburg, LLC Audited Financial Statements
- JMBS Casino, LLC Audited Financial Statements

Pro Forma Financial Information.

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

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Unaudited Pro Forma Condensed Combined Statement of Operations for the Year Ended December 31,  
2009

Notes to Unaudited Pro Forma Condensed Combined Financial Statements

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(d) Exhibits.

Exhibit No.

23.1 Consent of Ernst & Young LLP

23.2 Consent of Ernst & Young LLP

23.3 Consent of Ernst & Young LLP

23.4 Consent of Ernst & Young LLP

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SIGNATURE

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  
Chief Financial Officer

Date: December 3, 2010

TROPICANA ENTERTAINMENT INC.  
CONDENSED BALANCE SHEETS  
(amounts in thousands)

	Successor September 30, 2010		Predecessors December 31, 2009	
	Tropicana Entertainment Inc. (unaudited)	Tropicana Entertainment Holdings, LLC	Columbia Properties Vicksburg, LLC	JMBS Casino, LLC
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 158,497	\$ 50,904	\$ 2,372	\$ 3,844
Restricted cash	21,596	2,772	—	—
Receivables, net	34,965	14,514	31	22
Due from affiliates	—	4,790	139	579
Inventories	3,736	1,749	—	—
Prepaid expenses and other assets	11,782	9,017	244	231
Total current assets	230,576	83,746	2,786	4,676
Property and equipment, net	457,057	423,650	10,558	16,229
Beneficial interest in Trust	—	200,000	—	—
Goodwill	63,935	16,802	590	8,432
Intangible assets, net	99,368	73,888	320	20
Investments	32,734	—	—	—
Receivable from affiliate	—	—	9,798	10,976
Reserve related to receivable from affiliate	—	—	—	—