Table of Contents

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): November 3, 2011 (November 2, 2011)

CVR ENERGY, INC.
(Exact name of registrant as specified in its charter)

Delaware	**001-33492**	**61-1512186**
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification Number)

2277 Plaza Drive, Suite 500
Sugar Land, Texas 77479
(Address of principal executive offices, including zip code)

Registrant's telephone number, including area code: (281) 207-3200

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:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

TABLE OF CONTENTS

Item 1.01. Entry into a Material Definitive Agreement

On November 2, 2011, CVR Energy, Inc., a Delaware corporation (the "Company"), and Coffeyville Resources, LLC, a Delaware limited liability company and a wholly-owned subsidiary of the Company ("Buyer") entered into a Stock Purchase and Sale Agreement (the "Purchase Agreement") with The Gary-Williams Company, Inc., a Delaware corporation ("Seller Parent"), GWEC Holding Company, Inc., a Delaware corporation and a wholly-owned subsidiary of Seller Parent ("Seller"), and Gary-Williams Energy Corporation, a Delaware corporation and a wholly-owned subsidiary of Seller ("GWEC"), pursuant to which Buyer agreed to acquire from Seller all of the issued and outstanding shares of GWEC, subject to the terms and conditions contained therein (the "Transaction").

Summary of the Terms of the Agreement

Consideration. Upon signing of the Purchase Agreement, Buyer delivered a $26,250,000 deposit to Seller by wire transfer of immediately available funds ("Purchase Price Deposit"). Under the terms of the Purchase Agreement, at the closing of the Transaction, Buyer will pay Seller a purchase price of $525,000,000 in cash (less the Purchase Price Deposit), subject to certain adjustments based on the working capital of GWEC at the closing, as of now estimated to be $100,000,000 (the "Purchase Price"). $10,500,000 of the Purchase Price will be held in escrow to secure Seller's obligations to indemnify Buyer.

Representations, Warranties, Covenants and Indemnifications. The Purchase Agreement contains various representations, warranties, covenants and indemnification obligations of Buyer and Seller. The representations and warranties of each party set forth in the Purchase Agreement have been made solely for the benefit of the other parties to the Purchase Agreement and such representations and warranties should not be relied on by any other person. In addition, such representations and warranties (i) have been qualified by disclosures made to the other party in connection with the Purchase Agreement, (ii) are subject to the materiality standards contained in the Purchase Agreement which may differ from what may be viewed as material by investors and (iii) were made only as of the date of the Purchase Agreement or such other date as is specified in the Purchase Agreement.

Closing Conditions. The closing of the Transaction is subject to the satisfaction or waiver of certain customary conditions to closing including, among others, expiration or termination of the applicable waiting period under the Hart-Scott-Rodino Antitrust Improvements Act of 1976 and the absence of any law, regulation, order or injunction prohibiting the Transaction. Each party's obligation to consummate the Transaction is subject to certain other conditions, including the material accuracy of the representations and warranties of the other party (generally subject to a material adverse change standard); in the case of Buyer's obligation, there being no material adverse change to GWEC after the signing of the Purchase Agreement; material compliance by the other party with its obligations under the Purchase Agreement. The closing of the Transaction is not subject to approval by the stockholders of Buyer or to any financing condition.

Termination. The Agreement contains certain customary termination rights for both Buyer and Seller, including the right of either party to terminate in the event that the transaction has not been completed by March 31, 2012.

Bridge Facility

On November 2, 2011, the Buyer entered into a commitment letter with affiliates of Deutsche Bank ("DB"), The Royal Bank of Scotland ("RBS") and Barclays ("Barclays" and, together with DB and RBS, the "Agents") regarding a senior secured one year bridge loan facility (the "Bridge Facility"). Subject to the terms and conditions of the commitment letter, if the Bridge Facility is entered into, the Bridge Facility would provide Buyer with up to $275.0 million in aggregate principal amount of senior secured bridge loans (the "Bridge Loans") on the closing of the Transaction (the "Closing Date"). The minimum draw under the Bridge Facility is $150.0 million.

The Bridge Loans will be the Buyer's senior secured obligation and rank pari passu with the Buyer's existing 9% first lien senior secured notes due 2015 (the "Existing Notes"). The interest rate per annum will be equal to the Existing Notes yield to maturity, reset quarterly, plus a spread that increases on certain dates after the Closing Date, up to a cap. The Bridge Loans will be prepayable, at the Buyer's option, for one year without penalty. If the Bridge Loans are not paid in full on the one year anniversary of the Closing Date, amounts outstanding will be converted into a senior secured term loan facility (the "Extended Term Loans") with a four year term.

Funding of the Senior Secured Bridge Loans will be subject to certain conditions including, among others: the accuracy of certain representations made by GWEC; no Material Adverse Effect (as defined in the Purchase Agreement) having occurred with respect to GWEC; no material amendments or waivers under the Purchase Agreement that would be materially adverse to the lenders; no change to debt contemplated to be outstanding on a pro forma basis with limited exceptions; provision of required financial statements and projections; and delivery of a confidential information memorandum for the Senior Secured Bridge Loan at least ten business days before the Closing Date.

The Credit Documentation will contain customary representations and warranties. The affirmative covenants, negative covenants, and events of default will be substantially identical to those contained in the indenture governing the Existing Notes. Additionally, there will be an affirmative covenant to use commercially reasonable efforts to assist the lenders in refinancing the Senior Secured Bridge Loans. There will not be any financial covenants.

The commitments under the commitment letter expire on March 31, 2012.

ABL Facility

On November 2, 2011, Borrower entered into a commitment letter (the "ABL Incremental Commitment Letter") pursuant to which Deutsche Bank Trust Company Americas, Barclays, RBS and SunTrust Bank have committed to provide $150.0 million in aggregate incremental commitments under the Buyer's existing ABL credit facility dated February 22, 2011 and filed as Exhibit 1.1 to the Company's Current Report on Form 8-K dated February 28, 2011 (the "Existing ABL Credit Facility"), in accordance with and subject to the terms of the Existing ABL Credit Facility. The commitments are subject to various conditions including, among others, certain requirements under the Existing ABL Credit Facility, no Material Adverse Effect (as defined in the Purchase Agreement) having occurred with respect to GWEC; no material amendments or waivers under the Purchase Agreement that would be materially adverse to the lenders, no change to debt contemplated to be outstanding on a pro forma basis with limited exceptions, provision of required financial statements and projections; delivery of a confidential information memorandum at least fifteen business days prior to effectiveness of the incremental commitments, a minimum excess availability requirement and the other closing conditions set forth in the ABL Incremental Commitment Letter.

Item 7.01. Regulation FD Disclosure.

On November 2, 2011, the Company announced the execution of the Purchase Agreement to acquire GWEC. The press release is furnished as Exhibit 99.1 to this Current Report on Form 8-K. On November 2, 2011, the Company also posted an investor presentation related to the acquisition to its website at www.cvrenergy.com under the tab “Investor Relations”. The presentation provides information on the Wynnewood refinery and an overview of the strategic rationale for the acquisition. The presentation is furnished as Exhibit 99.2 to this Current Report on Form 8-K.

In accordance with General Instruction B.2 of Form 8-K, the information in this Current Report on Form 8-K and Exhibits 99.1 and 99.2 attached hereto are being furnished pursuant to Item 7.01 of Form 8-K and will not, except to the extent required by applicable law or regulation, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section, nor will any of such information or exhibits be deemed incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, except as expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit Number	Description
99.1	Press release, dated November 2, 2011
99.2	Slides from Management Presentation related to the Acquisition of Gary-Williams Energy Corporation, dated November 3, 2011

Table of Contents

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.

Date: November 3, 2011	CVR ENERGY, INC.
	By: /s/ Edward A. Morgan
	Edward A. Morgan
	Chief Financial Officer and Treasurer

Exhibit 99.1

CVR Energy to Purchase Wynnewood, Okla., Refinery

SUGAR LAND, Texas (Nov. 2, 2011) — CVR Energy, Inc. (NYSE: CVI) today announced a definitive agreement to acquire Gary-Williams Energy Corporation and its Wynnewood, Okla., refinery and related assets for $525 million, plus working capital currently estimated at approximately $100 million.

CVR Energy will fund the acquisition with cash and approximately $250 million of additional debt financing to be put in place prior to closing. The transaction is expected to close by year end, subject to regulatory approvals.

With 70,000 bpd in crude throughput capacity and a complexity rating of 9.3, the Wynnewood refinery will provide an immediate and meaningful increase in the scale and diversity of CVR Energy's refining operations. Following the close of the transaction, CVR Energy will have more than 185,000 bpd of processing capacity at two locations in the attractive, highly fragmented, and historically underserved Group III, PADD 2 region. Both facilities have access to a variety of cost advantaged WTI price-linked crudes.

"The acquisition of these high-quality and recently upgraded refinery assets is compelling for CVR Energy in strategic, financial and operational terms, and will create shareholder value both in the near term and for years to come," said Chief Executive Officer Jack Lipinski. "The transaction is not only accretive but the purchase price multiple paid on a trailing twelve month EBITDA basis is less than the implied multiple for our refining assets today.

"Given Wynnewood refinery's complementary geography and logistical footprint, we anticipate using the capabilities of our storage in Cushing, Okla., together with our crude oil gathering business to obtain near-term crude oil purchase savings. We also expect to benefit from processing synergies between both plants.

"Building on our track record of operational improvement at Coffeyville, we will have the opportunity to undertake a range of relatively low cost enhancement initiatives with attractive returns."

Gary-Williams Energy Corporation is headquartered in Denver with marketing and operations in Oklahoma. CVR Energy will transition out of the Denver office but will retain all Oklahoma facilities and operations.

For the acquisition, Barclays Capital served as financial advisor and Fried, Frank, Harris, Shriver & Jacobson LLP as legal advisor to CVR Energy. Deutsche Bank Securities served as financial advisor and Davis Graham & Stubbs as legal advisor to Gary-Williams Energy.

About CVR Energy, Inc.

Headquartered in Sugar Land, Texas, CVR Energy, Inc.'s subsidiary and affiliated businesses include an independent refiner that operates a 115,000 barrel per day refinery in Coffeyville, Kan., and markets high value transportation fuels supplied to customers through tanker trucks and pipeline terminals, and a crude oil gathering system serving central Kansas, Oklahoma, western Missouri and southwest Nebraska. In addition, CVR Energy subsidiaries own a majority interest in and serve as the general partner of CVR Partners, LP, a producer of ammonia and urea ammonium nitrate, or UAN, fertilizers.

For further information, please contact:

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Exhibit 99.2

CVR Energy, Inc.
Acquisition of Gary-Williams Energy Corporation

November 3, 2011

Forward-Looking Statements

The following information contains forward-looking statements based on management's current expectations and beliefs, as well as a number of assumptions concerning future events. These statements are subject to risks, uncertainties, assumptions and other important factors. You are cautioned not to put undue reliance on such forward-looking statements (including forecasts and projections regarding our future performance) because actual results may vary materially from those expressed or implied as a result of various factors, including, but not limited to those set forth under "Risk Factors" in CVR Energy, Inc.'s Annual Report on Form 10-K, Quarterly Reports on Form 10-Q and any other filings CVR Energy, Inc. makes with the Securities and Exchange Commission. CVR Energy, Inc. assumes no obligation to, and expressly disclaims any obligation to, update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

Transaction Overview

- **CVR Energy, Inc. has agreed to acquire Gary-Williams Energy Corporation for $525 million in cash plus working capital**
- **Gary-Williams' primary asset is a 70,000 barrels-per-day ("bpd") refinery located in Wynnewood, Oklahoma**
  - Complexity rating of 9.3
- **CVR Energy will also acquire associated working capital, as determined at closing**
  - Currently estimated to be approximately $100 million as of September 30, 2011
- **We expect to fund the transaction primarily with cash, combined with approximately $250 million of additional debt financing**
  - $643 million in balance sheet cash at Coffeyville Resources as of September 30, 2011
- **We plan to increase our existing asset based credit facility to $400 million**
- **Transaction expected to be completed by year end, subject to receipt of regulatory approval**

Strategic Rationale

- **High quality assets increase our scale and operational diversity**
  - Pro forma company will have more than 185,000 bpd of crude throughput capacity
  - Wynnewood refinery is in excellent operating condition after significant recent capital improvements
  - Fully compliant with ULSD and ULSG regulations
- **Strategically positioned in attractive Mid-Continent region**
  - Located in Group III, PADD II region
  - Access to a variety of cost-advantaged (WTI price-linked) crude sources
  - Strong product netbacks supported by transportation cost advantages
- **Significant opportunities to enhance consolidated operations**
  - Over $30 million in annual synergies identified
  - Ability to expand CVR's existing crude oil gathering business
  - Ability to optimize crude slate (sweet vs. sour)
  - Diversifies customer base
- **Enhances financial strength and flexibility**
  - Improves credit profile by expanding processing capacity and diversifying asset base
  - Expected to contribute significant operating cash flow
  - Meaningful EPS accretion compared to analyst consensus estimates

CVR Energy

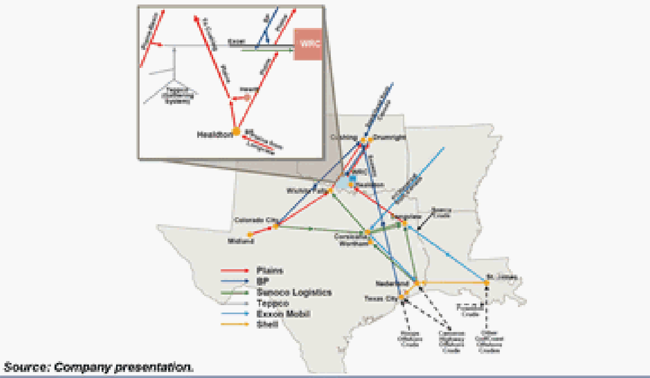
Wynnewood Refinery Overview

Summary

- **70,000 bpd of crude throughput capacity**
  - 9.3 complexity
- **Produces a full slate of gasoline, diesel, asphalt, jet fuel, LPG and specialty products**
  - 97% liquid product yield
- **Strategically located in Group III of PADD II**
  - Access to cost-advantaged, WTI price-linked crude oils
- **55-60% of products sold directly into the local Oklahoma market**
  - Approximately 12,000 bpd of gasoline and ULSD sold via truck rack
  - Approximately 4,000 bpd of JP-8 sold via truck rack
  - Remaining volumes distributed throughout Mid-Continent region via Magellan Pipeline
- **Over $100 million invested to upgrade and optimize the facility since 2007**

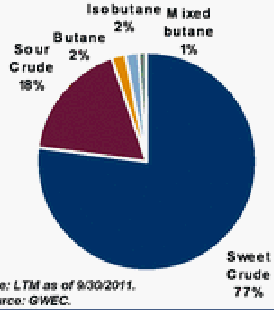
CVR Energy

Asset Map

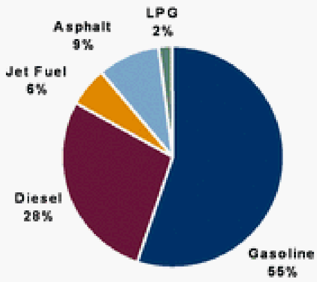


Source: Company presentation.

LTM Feedstock Slate



LTM Product Slate



Note: LTM as of 9/30/2011.
Source: GWEC.

Well Positioned to Compete in Underserved PADD II Region

"Top Quartile" Consolidated Asset Profile

PADD II Consolidated Refinery Statistics – By Owner (1)

PADD II Refiners (1)

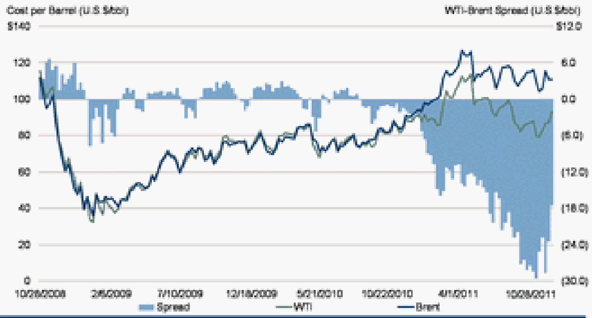
Company	Total Capacity (Kbpd)	Blended Complexity
Marathon Petroleum	602.0	10.0
ConocoPhillips (2)	560.4	9.1
BP (3)	470.7	9.6
HollyFrontier	293.3	13.0
Valero Energy	265.0	8.9
Koch Industries	262.0	9.8
ExxonMobil	238.6	10.6
Husky Energy (3)	220.7	9.7
CVR Energy / Wynnewood	185.0	11.5
CITGO Petroleum	167.0	9.8
PBF Energy	160.0	9.2
NCRA National Cooperative Refinery Association	85.5	15.8
Northern Tier Energy	74.0	10.5
Tesoro	58.0	7.8
Calumet Specialty Products	45.0	8.9
CMC CountryMark Cooperative	26.5	9.7
SR Somerset Refinery	5.5	3.3
Total PADD II Refining Capacity	3,719.2	

1. Source: EIA and Wall Street research.
2. 100% of capacity in Wood River, IL refinery JV consolidated (50% ownership interest).
3. Includes 50% interest in JV in Toledo, OH refinery,

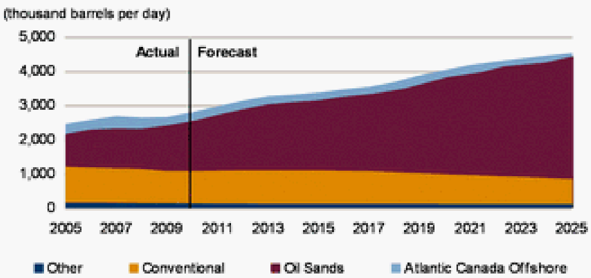
Access to WTI Priced Crudes

- WTI price-linked crudes are currently trading at a historically wide discount to crudes, such as Brent and LLS
- Growing production from the U.S. Bakken and Canada flowing into Cushing, OK is contributing to this differential
- Pipeline capacity necessary to move production from Cushing to the U.S. Gulf Coast is not expected until 2013 / 2014

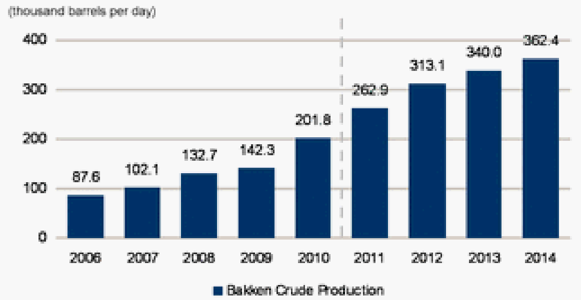
Historical WTI-Brent Spread (U.S.$/bbl)



Historical & Projected Canadian Production [1]



Historical & Projected Bakken Crude Production [2]



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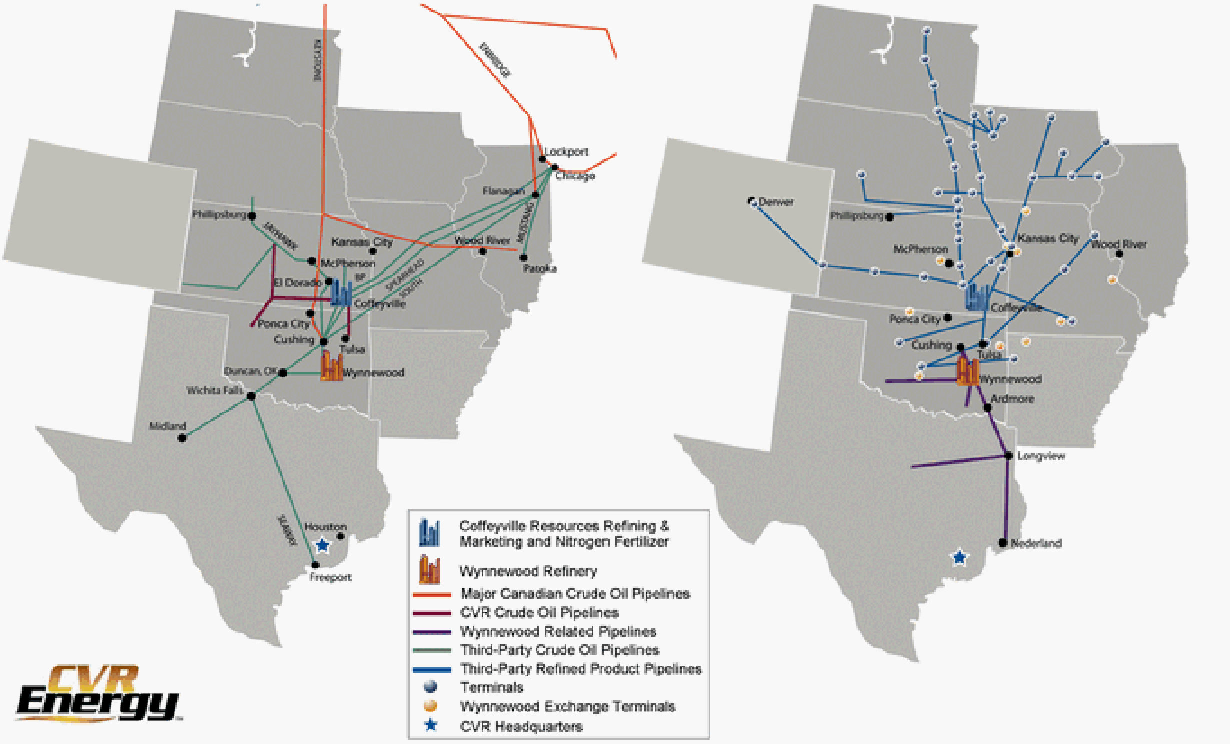
1. *Source: Canadian Association of Petroleum Producers June 2011 publication.*
2. *Source: Wood Mackenzie Upstream Service database.*

Extensive Crude Oil Supply and Product Distribution Network

Consolidated Supply Network

Consolidated Marketing Network



CVR Energy

Expected Wynnewood EPS Contribution

($ in millions, except per share data)	2012E	
	Total	$ / CVR Share [1]
Refining Operating Income (including Synergies and Operational Efficiencies)	**$193.0**	**$2.20**
Less: Incremental Interest Expense, net	(27.2)	(0.31)
Pre-Tax Income	$165.8	$1.89
Less: Taxes (38%)	(63.0)	(0.72)
Net Income	**$102.8**	**$1.17**
Earnings Per Share [1]		
CVR IBES Consensus as of 10/28/2011	$403.4	$4.59
Wynnewood Contribution	102.8	1.17
Pro Forma	**$506.2**	**$5.76**
Accretion to Analyst Consensus Estimates ($)	***$1.17 per CVR share***	
Accretion Percentage	***25.5%***	

Assumptions

- Projections based on adjusted NYMEX 2-1-1 forward curve as of 10/19/2011
- Includes synergies, anticipated operational efficiencies and cost savings
- Assumes U.S. marginal tax rate of 38%
- Includes approximately $27.5 million in additional annual interest expense, including $22.1 million from new debt and approximately $5.4 million of annual capitalized lease expenses
- In 2012, CVR expects to incur approximately $20 million in pre-tax, non recurring costs associated with this transaction that are not included in this analysis

CVR Energy

1. Assumes 87.8 million shares outstanding.

Post-Closing Value Enhancement Initiatives

- **Integrate and optimize operations with existing businesses**
  - Expand existing crude oil gathering business to supply lower cost, local crude to Wynnewood refinery
  - Proximity of plant is a benefit to managing feedstocks
- **Increase ability to optimize Sour / Heavy Sour processing**
  - CVR has 35,000 barrels per day capacity on pipelines from Canada
  - Ability to substitute Heavy Sour for Domestic Sour
  - All crudes priced off WTI
- **SG&A synergies exist**

CVR Energy

Comparative Valuation Overview

Comparative Valuation Overview

($ in millions, except per share values)

	CVR Energy	Wynnewood
Stock price (90-day average)	$25.26	
Shares Outstanding	87.8	
Equity Market Capitalization	**$2,217**	
Plus: Total Debt	592	
Less: Cash	(898)	
Plus: Minority Interest	148	
Enterprise Value	**$2,059**	**$625**
Less: Non-refining assets	(840) (1)	(100) (2)
Implied Refining Value	**$1,219**	**$525** (3)
Metrics:		
LTM Refining Adjusted EBITDA (excludes UAN)	$534	$261
Total Refining Capacity (kbpd)	115	70
Complexity	12.9	9.3
Refining Value to:		
LTM Refining Adjusted EBITDA	2.3x	2.0x
Refining Capacity (in $)	$10,600	$7,500
Complexity Capacity (in $)	$822	$806

Note: Market data as of 10/28/2011. Balance Sheet data as of 9/30/2011. Please see Appendix for GAAP reconciliation of Adjusted EBITDA.

1. *Represents: (i) CVI's book minority interest at 9/30/2011, plus (ii) 69.8% (tax effected at 38%) of (A) UAN's equity value, based on UAN's 90-day average trading price as of 10/28/2011 and (B) UAN's net debt at 9/30/2011.*
2. *Represents the estimated associated working capital of $100 million to be acquired at closing.*
3. *Represents the purchase price of the Wynnewood Refinery.*

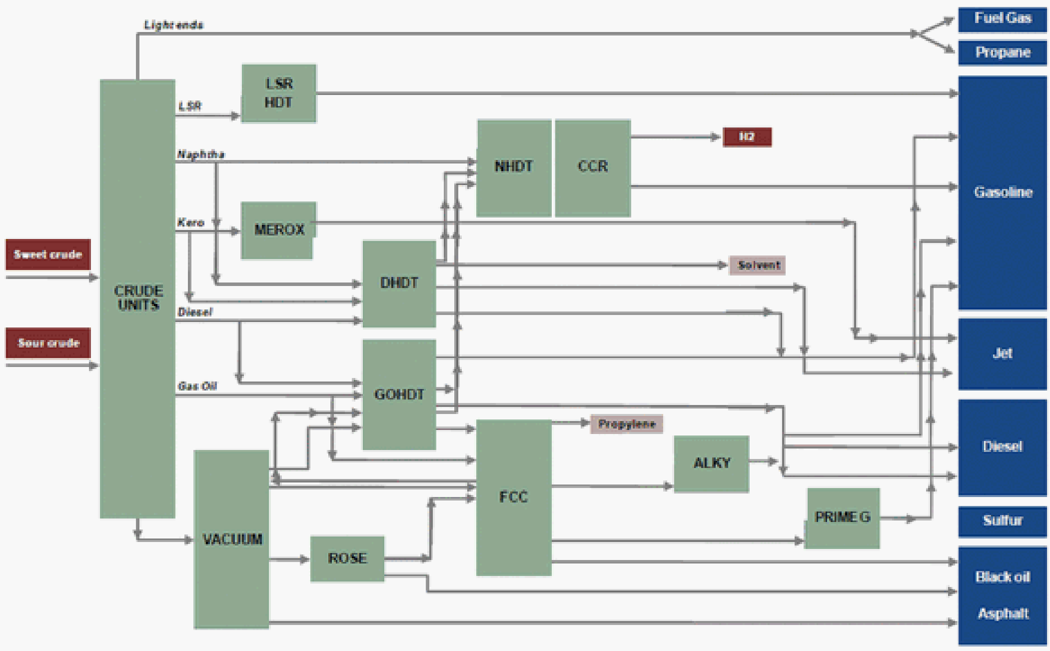
Summary

- High quality assets
- Enhances position in attractive Mid-Continent region
- Access to advantageously priced WTI-linked feedstocks
- Significant near-term synergies with our existing businesses
- Additional opportunities to build long-term value
- Enhances financial strength and flexibility
- Accretive on both an EPS and CFPS basis

CVR Energy

Appendix

Wynnewood Refinery Configuration



CVR Energy

Non-GAAP Financial Measures

To supplement the actual results in accordance with U.S. generally accepted accounting principles (GAAP), for the applicable periods, the Company also uses certain non-GAAP financial measures as discussed below, which are adjusted for GAAP-based results. The use of non-GAAP adjustments are not in accordance with or an alternative for GAAP. The adjustments are provided to enhance the overall understanding of the Company's financial performance for the applicable periods and are also indicators that management utilizes for planning and forecasting future periods. The non-GAAP measures utilized by the Company are not necessarily comparable to similarly titled measures of other companies.

The Company believes that the presentation of non-GAAP financial measures provides useful information to investors regarding the Company's financial condition and results of operations because these measures, when used in conjunction with related GAAP financial measures (i) together provide a more comprehensive view of the Company's core operations and ability to generate cash flow, (ii) provide investors with the financial analytical framework upon which management bases financial and operational planning decisions, and (iii) presents measurements that investors and rating agencies have indicated to management are useful to them in assessing the Company and its results of operations.

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Non-GAAP Financial Measures (cont'd)

EBITDA: *EBITDA represents net income before the effect of interest expense, interest income, income tax expense (benefit) and depreciation and amortization. EBITDA is not a calculation based upon GAAP; however, the amounts included in EBITDA are derived from amounts included in the consolidated statement of operations of the Company. Adjusted EBITDA by operating segment results from operating income by segment adjusted for items that the company believes are needed in order to evaluate results in a more comparative analysis from period to period. Additional adjustments to EBITDA include major scheduled turnaround expense, the impact of the Company's use of accounting for its inventory under first-in, first-out (FIFO), net unrealized gains/losses on derivative activities, share-based compensation expense, loss on extinguishment of debt, and other income (expense). Adjusted EBITDA is not a recognized term under GAAP and should not be substituted for operating income or net income as a measure of performance but should be utilized as a supplemental measure of financial performance in evaluating our business.*

First-in, first-out (FIFO): *The Company's basis for determining inventory value on a GAAP basis. Changes in crude oil prices can cause fluctuations in the inventory valuation of our crude oil, work in process and finished goods, thereby resulting in favorable FIFO impacts when crude oil prices increase and unfavorable FIFO impacts when crude oil prices decrease. The FIFO impact is calculated based upon inventory values at the beginning of the accounting period and at the end of the accounting period.*

CVR Energy

Non-GAAP Financial Measures (cont'd)

	Unaudited	
	CVR Energy LTM 9/30/11	GWEC LTM 9/30/11
Consolidated Net Income	$ 282.2	$ 162.4
Interest expense, net of interest income	53.8	28.7
Depreciation and amortization	88.1	17.2
Income tax expense	181.5	-
EBITDA adjustments included in NCI	(3.4)	-
Unrealized (gain)/loss on derivatives	9.8	37.9
FIFO impact (favorable), unfavorable	(30.4)	1.6
Share based compensation	52.4	-
Loss on extinguishment of debt	3.6	-
Major turnaround expense	16.5	13.1
Consolidated Adjusted EBITDA	654.1	260.9
Fertilizer Adjusted EBITDA	120.3	-
Adjusted EBITDA excl. Fertilizer	$ 533.8	$ 260.9

	Unaudited
	Fertilizer LTM 9/30/11
Operating Income	$ 84.0
Other income (expense)	0.2
Depreciation and amortization	18.5
Share based compensation	14.1
Major turnaround expense	3.5
Adjusted EBITDA	$ 120.3