

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934
(Amendment No. 22)*

CVR Energy, Inc.
(Name of Issuer)

Common Stock, par value \$0.01
(Title of Class of Securities)

12662P108
(CUSIP Number)

Keith Schaitkin, Esq.
Icahn Capital LP
767 Fifth Avenue, 47th Floor
New York, New York 10153
(212) 702-4300
(Name, Address and Telephone Number of Person Authorized to
Receive Notices and Communications)

August 6, 2012
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of Section 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box //.

NOTE: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties to whom copies are to be sent.

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SCHEDULE 13D

Item 1. Security and Issuer

The Schedule 13D filed with the Securities and Exchange Commission on January 13, 2012 (the "Initial 13D"), by the Reporting Persons with respect to the shares of Common Stock, par value \$0.01 (the "Shares"), issued by CVR Energy, Inc. (the "Issuer"), is hereby amended to furnish the additional information set forth herein. All capitalized terms contained herein but not otherwise defined shall have the meanings ascribed to such terms in the Initial 13D.

Item 4. Purpose of Transaction

Item 4 of the Initial 13D is hereby amended by adding the following:

On August 6, 2012, Icahn Enterprises delivered a letter to the Issuer's board of directors regarding a potential acquisition of the remaining shares of the Issuer's common stock by Icahn Enterprises in a merger transaction. A copy of this letter is filed herewith as an exhibit and incorporated herein by reference.

Item 7. Material to be Filed as Exhibits

1. Letter from Icahn Enterprises L.P. to the Board of Directors of the Issuer.
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SIGNATURE

After reasonable inquiry and to the best of each of the undersigned knowledge and belief, each of the undersigned certifies that the information set forth in this statement is true, complete and correct.

Dated: August 6, 2012

IEP ENERGY LLC

By: /S/ SungHwan Cho
Name: SungHwan Cho

Title: Chief Financial Officer

IEP ENERGY HOLDING LLC

By: /S/ SungHwan Cho
Name: SungHwan Cho
Title: Chief Financial Officer

AMERICAN ENTERTAINMENT PROPERTIES CORP.

By: /S/ SungHwan Cho
Name: SungHwan Cho
Title: Chief Financial Officer

ICAHN BUILDING LLC
By: Icahn Enterprises Holdings L.P., its sole member
By: Icahn Enterprises G.P. Inc., its general partner

By: /S/ SungHwan Cho
Name: SungHwan Cho
Title: Chief Financial Officer

ICAHN ENTERPRISES HOLDINGS L.P.
By: Icahn Enterprises G.P. Inc., its general partner

By: /S/ SungHwan Cho
Name: SungHwan Cho
Title: Chief Financial Officer

ICAHN ENTERPRISES G.P. INC.

By: /S/ SungHwan Cho
Name: SungHwan Cho
Title: Chief Financial Officer

BECKTON CORP.

By: /S/ Edward Mattner
Name: Edward Mattner
Title: Authorized Signatory

/S/ Carl C. Icahn

Name: Carl C. Icahn

[Signature Page of Amendment No. 22 to Schedule 13D – CVR Energy, Inc.]

ICAHN ENTERPRISES L.P.
767 Fifth Avenue, 47th Floor
New York, New York 10153

August 6, 2012

Board of Directors
CVR Energy, Inc.
2277 Plaza Drive, Suite 500
Sugar Land, TX 77479

Gentlemen:

As you know, Icahn Enterprises L.P. owns approximately 82.0% of the outstanding shares of common stock of CVR Energy, Inc. We would like to discuss a potential acquisition of the remaining shares of CVR common stock by Icahn Enterprises in a merger transaction pursuant to which CVR shareholders would receive \$29.00 per share in cash for their CVR shares. We would of course be willing to negotiate this price with you, but in no event would we consider paying more than \$30 per share (i.e., the price we paid in our recent tender offer). In this regard, it should be noted that the recent sale process involving CVR, in which more than 30 potential bidders were contacted, produced no credible offers for the company. We look forward to hearing from you.

Very truly yours,

ICAHN ENTERPRISES L.P.

By: _____
Name: Carl C. Icahn
Title: Chairman of the Board