

CVR ENERGY INC  
Form SC 14D9/A  
March 01, 2012

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, DC 20549**

**SCHEDULE 14D-9**

**SOLICITATION/RECOMMENDATION**

**STATEMENT UNDER SECTION 14(d)(4) OF THE**

**SECURITIES EXCHANGE ACT OF 1934**

**(Amendment No. 1)**

**CVR ENERGY, INC.**

**(Name of Subject Company)**

**CVR ENERGY, INC.**

**(Name of Person Filing Statement)**

**Common Stock, par value \$0.01 per share**

**(Title of Class of Securities)**

**12662P108**

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(CUSIP Number of Class of Securities)

**Edmund S. Gross**

**Senior Vice President, General Counsel and Secretary**

**CVR Energy, Inc.**

**2277 Plaza Drive, Suite 500**

**Sugar Land, Texas 77479**

**Telephone (281) 207-3200**

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications on Behalf of the Person Filing Statement)

***COPIES TO:***

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**New York, New York 10019**

**Telephone (212) 403-1000**

..  Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

This Amendment No. 1 to Schedule 14D-9 amends and supplements the Solicitation/Recommendation Statement on Schedule 14D-9 (as amended from time to time, the Statement ) originally filed by CVR Energy, Inc., a Delaware corporation (the Company ), with the Securities and Exchange Commission on March 1, 2012, relating to the tender offer by IEP Energy LLC, a Delaware limited liability company (the Offeror ), which is a wholly owned subsidiary of Icahn Enterprises Holdings L.P., a Delaware limited partnership ( Icahn Enterprises Holdings ), and by Icahn Enterprises Holdings as a co-bidder, along with other entities affiliated with Carl C. Icahn who may be deemed to be co-bidders, to purchase all of the issued and outstanding shares of the Company s common stock, par value \$0.01 per share (the Common Stock ), including the associated rights to purchase shares of Series A Preferred Stock (the Rights, and together with the shares of Common Stock, Shares ), at a price of \$30.00 per Share in cash, without interest and less any applicable withholding taxes, and one non-transferable contingent cash payment right ( CCP ) per Share. Except as specifically noted herein, the information set forth in the Statement remains unchanged.

**Item 9. Materials to Be Filed as Exhibits.**

Exhibit

No.	Document
(a)(4)	Letter to Company employees dated March 1, 2012.

**SIGNATURE**

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

CVR ENERGY, INC.

By: /s/ John J. Lipinski  
Name: John J. Lipinski  
Title: Chairman of the Board,

Chief Executive Officer and President  
Dated: March 1, 2012