

PATRICK INDUSTRIES INC
 Form 4
 July 18, 2014

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

OMB Number: 3235-0287
 Expires: January 31, 2015
 Estimated average burden hours per response... 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
GENDELL JEFFREY L ET AL

(Last) (First) (Middle)

1 SOUND SHORE DRIVE

(Street)

GREENWICH, CT 06830

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
PATRICK INDUSTRIES INC [PATK]

3. Date of Earliest Transaction (Month/Day/Year)
 07/16/2014

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

___ Director ___X___ 10% Owner
 ___ Officer (give title below) ___ Other (specify below)

6. Individual or Joint/Group Filing(Check Applicable Line)
 ___ Form filed by One Reporting Person
 X Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Common Stock, no par value	07/16/2014		S ⁽²⁾	5,700 ⁽³⁾ D	\$ 44.91 2,456,430 ⁽³⁾	I	See Footnotes (1) (7) (8) (9) (10)
Common Stock, no par value	07/16/2014		S ⁽²⁾	300 ⁽⁴⁾ D	\$ 45.65 2,456,130 ⁽⁴⁾	I	See Footnotes (1) (7) (8) (9) (10)
Common Stock, no par value	07/17/2014		S ⁽²⁾	3,300 ⁽⁵⁾ D	\$ 43.42 2,452,830 ⁽⁵⁾	I	See Footnotes (1) (7) (8) (9) (10)

Common Stock, no par value	07/17/2014	<u>S</u> (2)	700 <u>(6)</u>	D	\$ 44.2 <u>(6)</u>	2,452,130	I	See Footnotes <u>(1)</u> <u>(7)</u> <u>(8)</u> <u>(9)</u> <u>(10)</u>
----------------------------------	------------	--------------	----------------	---	-----------------------	-----------	---	--

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1474
(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene Own Follo Repo Trans (Instr
						Date Exercisable	Expiration Date	Title	Amount or Number of Shares
						Code	V	(A)	(D)

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
GENDELL JEFFREY L ET AL 1 SOUND SHORE DRIVE GREENWICH, CT 06830		X		
TONTINE CAPITAL PARTNERS L P 1 SOUND SHORE DRIVE GREENWICH, CT 06830		X		
TONTINE CAPITAL MANAGEMENT LLC 1 SOUND SHORE DRIVE GREENWICH, CT 06830		X		
TONTINE CAPITAL OVERSEAS MASTER FUND II, L.P. 1 SOUND SHORE DRIVE GREENWICH, CT 06830		X		
TONTINE ASSET ASSOCIATES, L.L.C. 1 SOUND SHORE DRIVE		X		

GREENWICH, CT 06830

Tontine Associates, LLC
 1 SOUND SHORE DRIVE
 GREENWICH, CT 06830

X

Signatures

Tontine Capital Partners, L.P., By: its General Partner, Tontine Capital Management, L.L.C., By: its Managing Member, /s/ Jeffrey L. Gendell	07/18/2014
__Signature of Reporting Person	Date
Tontine Capital Management, L.L.C., By: its Managing Member, /s/ Jeffrey L. Gendell	07/18/2014
__Signature of Reporting Person	Date
Tontine Capital Overseas Master Fund II, L.P. By: its General Partner, Tontine Asset Associates, L.L.C., By: its Managing Member, /s/ Jeffrey L. Gendell	07/18/2014
__Signature of Reporting Person	Date
Tontine Asset Associates, L.L.C., By: its Managing Member, /s/ Jeffrey L. Gendell	07/18/2014
__Signature of Reporting Person	Date
Tontine Associates, L.L.C., By: its Managing Member, /s/ Jeffrey L. Gendell	07/18/2014
__Signature of Reporting Person	Date
/s/ Jeffrey L. Gendell	07/18/2014
__Signature of Reporting Person	Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
 - ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- This report is filed jointly by Tontine Capital Partners, L.P., a Delaware limited partnership ("TCP"), Tontine Capital Management, L.L.C., a Delaware limited liability company ("TCM"), Tontine Capital Overseas Master Fund II, L.P., a Cayman Islands limited partnership ("TCP 2"), Tontine Asset Associates, L.L.C., a Delaware limited liability company ("TAA"), Tontine Associates, L.L.C., a Delaware limited liability company ("TA"), and Jeffrey L. Gendell ("Mr. Gendell"). Mr. Gendell is the managing member of: (a) TCM, the general partner of TCP; (b) TAA, the general partner of TCP 2; and (c) TA.
- (2) The sales reported in this Form 4 were effected pursuant to a Rule 10b5-1 trading plan adopted by TCP on June 13, 2014.
 - (3) On July 16, 2014, TCP sold 5,700 shares of Common Stock at a weighted average price of \$44.91 per share. These shares were sold in multiple transactions at prices ranging from \$44.52 to \$45.45, inclusive. The reporting person undertakes to provide to the Issuer, any security holder of the Issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the range set forth in this footnote.
 - (4) On July 16, 2014, TCP sold 300 shares of Common Stock at a weighted average price of \$45.65 per share. These shares were sold in multiple transactions at prices ranging from \$45.60 to \$45.69, inclusive. The reporting person undertakes to provide to the Issuer, any security holder of the Issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the range set forth in this footnote.
 - (5) On July 17, 2014, TCP sold 3,300 shares of Common Stock at a weighted average price of \$43.42 per share. These shares were sold in multiple transactions at prices ranging from \$43.00 to \$43.94, inclusive. The reporting person undertakes to provide to the Issuer, any security holder of the Issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the range set forth in this footnote.
 - (6) On July 17, 2014, TCP sold 700 shares of Common Stock at a weighted average price of \$44.20 per share. These shares were sold in multiple transactions at prices ranging from \$44.09 to \$44.65, inclusive. The reporting person undertakes to provide to the Issuer, any security holder of the Issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the range set forth in this footnote.
 - (7)

Edgar Filing: PATRICK INDUSTRIES INC - Form 4

Mr. Gendell, TAA and TCP 2 directly own 0 shares of Common Stock, TA directly owns 54,790 shares of Common Stock, TCM directly owns 62,860 shares of Common Stock and TCP directly owns 2,334,480 shares of Common Stock.

- (8) All of the foregoing securities may be deemed to be beneficially owned by Mr. Gendell. The foregoing securities held by TCP may be deemed to be beneficially owned by TCM. The foregoing securities held by TCP 2 may be deemed to be beneficially owned by TAA.

- (9) Mr. Gendell disclaims beneficial ownership of the Issuer's securities reported herein for purposes of Section 16(a) under the Securities Exchange Act of 1934, as amended, or otherwise, except as to securities directly owned by Mr. Gendell or representing Mr. Gendell's pro rata interest in, and interest in the profits of, TCM, TCP, TCP 2, TAA and TA. TCM disclaims beneficial ownership of the Issuer's securities reported herein for purposes of Section 16(a) under the Securities Exchange Act of 1934, as amended, or otherwise, except as to securities directly owned by TCM or representing TCM's pro rata interest in, and interest in the profits of, TCP.

- (10) TAA disclaims beneficial ownership of the Issuer's securities reported herein for purposes of Section 16(a) under the Securities Exchange Act of 1934, as amended, or otherwise, except as to securities directly owned by TAA or representing TAA's pro rata interest in, and interest in the profits of, TCP 2. TA disclaims beneficial ownership of the Issuer's securities reported herein for purposes of Section 16(a) under the Securities Exchange Act of 1934, as amended, or otherwise, except as to securities directly owned by TA.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number. ng="0" id="hangingindent" width="100%" style="FONT-FAMILY: times new roman; FONT-SIZE: 10pt; FONT-SIZE: 10pt; FONT-FAMILY: times new roman">

10

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

//

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

2.14% **

12 TYPE OF REPORTING PERSON

CO

** See Item 4.

SCHEDULE 13G

CUSIP No. 67020Y100

1. NAME OF REPORTING PERSON

Icahn Partners Master Fund LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) //

(b) //

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5 SOLE VOTING POWER

10,790,932 **

6 SHARED VOTING POWER

0

7 SOLE DISPOSITIVE POWER

10,790,932 **

8 SHARED DISPOSITIVE POWER

0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

10,790,932 **

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES //

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

3.41% **

12 TYPE OF REPORTING PERSON

PN

** See Item 4.

SCHEDULE 13G

CUSIP No. 67020Y100

1. NAME OF REPORTING PERSON

Icahn Partners Master Fund II LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) //

(b) //

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5 SOLE VOTING POWER

4,234,615 **

6 SHARED VOTING POWER

0

7 SOLE DISPOSITIVE POWER

4,234,615 **

8 SHARED DISPOSITIVE POWER

0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

4,234,615 **

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES //

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

1.34% **

12 TYPE OF REPORTING PERSON

PN

** See Item 4.

SCHEDULE 13G

CUSIP No. 67020Y100

1. NAME OF REPORTING PERSON

Icahn Partners Master Fund III LP

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) //

(b) //

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5. SOLE VOTING POWER

1,864,174 **

6. SHARED VOTING POWER

0

7. SOLE DISPOSITIVE POWER

1,864,174 **

8. SHARED DISPOSITIVE POWER

0

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,864,174 **

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES //

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.59% **

12. TYPE OF REPORTING PERSON

PN

** See Item 4.

SCHEDULE 13G

CUSIP No. 67020Y100

1. NAME OF REPORTING PERSON

Icahn Offshore LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) //

(b) //

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5 SOLE VOTING POWER

0

6 SHARED VOTING POWER

16,889,721 **

7 SOLE DISPOSITIVE POWER

0

8 SHARED DISPOSITIVE POWER

16,889,721 **

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

16,889,721 **

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES //

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.34% **

12 TYPE OF REPORTING PERSON

PN

** See Item 4.

SCHEDULE 13G

CUSIP No. 67020Y100

1. NAME OF REPORTING PERSON

Icahn Partners LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) //

(b) //

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5 SOLE VOTING POWER

10,229,696 **

6 SHARED VOTING POWER

0

7 SOLE DISPOSITIVE POWER

10,229,696 **

8 SHARED DISPOSITIVE POWER

0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

10,229,696 **

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

//

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

3.23% **

12 TYPE OF REPORTING PERSON

PN

** See Item 4.

SCHEDULE 13G

CUSIP No. 67020Y100

1. NAME OF REPORTING PERSON

Icahn Onshore LP

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) //

(b) //

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5. SOLE VOTING POWER

0

6. SHARED VOTING POWER

10,229,696 **

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

10,229,696 **

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

10,229,696 **

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES //

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

3.23% **

12. TYPE OF REPORTING PERSON

PN

** See Item 4.

SCHEDULE 13G

CUSIP No. 67020Y100

1. NAME OF REPORTING PERSON

Icahn Capital LP

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) //

(b) //

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5. SOLE VOTING POWER

0

6. SHARED VOTING POWER

27,119,417 **

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

27,119,417 **

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

27,119,417 **

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES //

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

8.57% **

12. TYPE OF REPORTING PERSON

PN

** See Item 4.

SCHEDULE 13G

CUSIP No. 67020Y100

1. NAME OF REPORTING PERSON

IPH GP LLC

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) //

(b) //

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5. SOLE VOTING POWER

0

6. SHARED VOTING POWER

27,119,417 **

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

27,119,417 **

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

27,119,417 **

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES //

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

8.57% **

12. TYPE OF REPORTING PERSON

OO

** See Item 4.

SCHEDULE 13G

CUSIP No. 67020Y100

1. NAME OF REPORTING PERSON

Icahn Enterprises Holdings LP

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) //

(b) //

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5. SOLE VOTING POWER

0

6. SHARED VOTING POWER

27,119,417 **

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

27,119,417 **

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

27,119,417 **

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES //

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

8.57% **

12. TYPE OF REPORTING PERSON

PN

** See Item 4.

SCHEDULE 13G

CUSIP No. 67020Y100

1. NAME OF REPORTING PERSON

Icahn Enterprises G.P. Inc.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) //

(b) //

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5. SOLE VOTING POWER

0

6. SHARED VOTING POWER

27,119,417 **

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

27,119,417 **

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

27,119,417 **

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES //

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

8.57% **

12. TYPE OF REPORTING PERSON

CO

** See Item 4.

SCHEDULE 13G

CUSIP No. 67020Y100

1. NAME OF REPORTING PERSON

Beckton Corp.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) //

(b) //

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5 SOLE VOTING POWER

0

6 SHARED VOTING POWER

27,119,417 **

7 SOLE DISPOSITIVE POWER

0

8 SHARED DISPOSITIVE POWER

27,119,417 **

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

27,119,417 **

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES //

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

8.57% **

12 TYPE OF REPORTING PERSON

CO

** See Item 4.

SCHEDULE 13G

CUSIP No. 67020Y100

1 NAME OF REPORTING PERSON

Carl C. Icahn

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) //

(b) //

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

United States of America

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

5 SOLE VOTING POWER

0

6 SHARED VOTING POWER

33,899,274 **

7 SOLE DISPOSITIVE POWER

0

8 SHARED DISPOSITIVE POWER

33,899,274 **

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

33,899,274 **

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES //

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

10.72% **

12 TYPE OF REPORTING PERSON

IN

** See Item 4.

SCHEDULE 13G

ITEM 1

(a) Name of Issuer:

Nuance Communications, Inc.

(b) Address of Issuer's Principal Executive Offices:

1 Wayside Road, Burlington, Massachusetts 01803

ITEM 2

(a) Name of Person Filing:

The persons filing this statement are High River Limited Partnership ("High River"), Hopper Investments LLC ("Hopper"), Barberry Corp. ("Barberry"), Icahn Partners Master Fund LP ("Icahn Master"), Icahn Partners Master Fund II LP ("Icahn Master II"), Icahn Partners Master Fund III LP ("Icahn Master III"), Icahn Offshore LP ("Icahn Offshore"), Icahn Partners LP ("Icahn Partners"), Icahn Onshore LP ("Icahn Onshore"), Icahn Capital LP ("Icahn Capital"), IPH GP LLC ("IPH"), Icahn Enterprises Holdings LP ("Icahn Enterprises Holdings"), Icahn Enterprises G.P. Inc. ("Icahn Enterprises GP"), Beckton Corp. ("Beckton"), and Carl C. Icahn (collectively, the "Reporting Persons").

Barberry is the sole member of Hopper, which is the general partner of High River. Icahn Offshore is the general partner of each of Icahn Master, Icahn Master II and Icahn Master III. Icahn Onshore is the general partner of Icahn Partners. Icahn Capital is the general partner of each of Icahn Offshore and Icahn Onshore. Icahn Enterprises Holdings is the sole member of IPH, which is the general partner of Icahn Capital. Beckton is the sole stockholder of Icahn Enterprises GP, which is the general partner of Icahn Enterprises Holdings. Carl C. Icahn is the sole stockholder of each of Barberry and Beckton.

(b) Address of Principal Business Office:

The address of the principal business office of (i) High River, Hopper, Barberry, Icahn Master, Icahn Master II and Icahn Master III, Icahn Offshore, Icahn Partners, Icahn Onshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP and Beckton is White Plains Plaza, 445 Hamilton Avenue - Suite 1210, White Plains, NY 10601, and (ii) Mr. Icahn is c/o Icahn Associates Corp., 767 Fifth Avenue, 47th Floor, New York, NY 10153.

(c) Citizenship:

Each of High River, Icahn Master, Icahn Master II and Icahn Master III, Icahn Offshore, Icahn Partners, Icahn Onshore, Icahn Capital and Icahn Enterprises Holdings is a Delaware limited partnership. Each of Hopper and IPH is a Delaware limited liability company. Each of Barberry, Icahn Enterprises GP and Beckton is a Delaware corporation. Carl C. Icahn is a citizen of the United States of America.

(d) Title of Class of Securities:

Common Stock, \$0.001 par value per share ("Shares")

Explanation of Responses:

(e) CUSIP Number:

67020Y100

ITEM 3 If this statement is filed pursuant to Rule 13d-1(b) or 13d-2(b) or (c), check whether the person filing is a:

NOT APPLICABLE

ITEM 4 Ownership

(a) Amount Beneficially Owned:

The Reporting Persons may be deemed to beneficially own (as that term is defined in Rule 13d-3 under the Act), in the aggregate, 33,899,274 Shares (includes Shares underlying call options). The information set forth in Item 4(c) below is hereby incorporated in its entirety herein. Each of Hopper, Barberry and Mr. Icahn may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Shares which High River directly beneficially owns. Each of Hopper, Barberry and Mr. Icahn disclaims beneficial ownership of such Shares for all other purposes. Each of Icahn Offshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Shares which each of Icahn Master, Icahn Master II and Icahn Master III directly beneficially owns. Each of Icahn Offshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn disclaims beneficial ownership of such Shares for all other purposes. Each of Icahn Onshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Shares which Icahn Partners directly beneficially owns. Each of Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn disclaims beneficial ownership of such Shares for all other purposes.

(b) Percent of Class

The Shares beneficially owned by the Reporting Persons represent approximately 10.72% of the Issuer's outstanding Shares (based upon the 316,274,707 Shares stated to be outstanding as of January 31, 2013 by the Issuer in its Form 10-Q for the quarterly period ended December 31, 2012).

(c) Number of Shares as to which each Reporting Person has (i) Sole power to vote or to direct the vote, (ii) Shared power to vote or to direct the vote, (iii) Sole power to dispose or to direct the disposition of, (iv) Shared power to dispose or to direct the disposition of:

The information set forth in the cover pages hereto is hereby incorporated in its entirety herein.

ITEM 5 Ownership of Five Percent or Less of a Class

NOT APPLICABLE

ITEM 6 Ownership of More than Five Percent on Behalf of Another Person

NOT APPLICABLE

ITEM 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person

Explanation of Responses:

NOT APPLICABLE

ITEM 8 Identification and Classification of Members of the Group

NOT APPLICABLE

ITEM 9 Notice of Dissolution of Group

NOT APPLICABLE

ITEM 10 Certification

By signing below the undersigned certify that, to the best of their knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the Issuer and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURES

After reasonable inquiry and to the best of the knowledge and belief of each of the undersigned, each of the undersigned certifies that the information set forth in this statement on Schedule 13G is true, complete and correct.

Dated: April 30, 2013

HIGH RIVER LIMITED PARTNERSHIP

By: Hopper Investments LLC, general partner

By: Barberry Corp., sole member

By: /s/ Edward Mattner

Name: Edward Mattner

Title: Authorized Signatory

HOPPER INVESTMENTS LLC

By: Barberry Corp., sole member

By: /s/ Edward Mattner

Name: Edward Mattner

Title: Authorized Signatory

BARBERRY CORP.

By: /s/ Edward Mattner

Name: Edward Mattner

Title: Authorized Signatory

ICAHN PARTNERS MASTER FUND LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

ICAHN PARTNERS MASTER FUND II LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

ICAHN PARTNERS MASTER FUND III LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

ICAHN OFFSHORE LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

ICAHN PARTNERS LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

ICAHN ONSHORE LP

By: /s/ Edward E. Mattner

Name: Edward E. Mattner

Title: Authorized Signatory

ICAHN CAPITAL LP

By: IPH GP LLC, its general partner

By: Icahn Enterprises Holdings LP, its sole member

By: Icahn Enterprises G.P. Inc., its general partner

By: /s/ SungHwan Cho

Name: SungHwan Cho

Title: Chief Financial Officer

IPH GP LLC

By: Icahn Enterprises Holdings LP, 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 LP

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 E. Mattner
Name: Edward E. Mattner
Title: Authorized Signatory

/s/ Carl C. Icahn _____
CARL C. ICAHN

[Signature page to Schedule 13G amendment – Nuance Communications, Inc.]