

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* <u>ICAHN CARL C ET AL</u> (Last) (First) (Middle) <u>C/O ICAHN ASSOCIATES CORP.</u> <u>767 FIFTH AVE., SUITE 4700</u> (Street) <u>NEW YORK NY 10153</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>VECTOR GROUP LTD [VGR]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) <u>06/28/2006</u>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

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)
			Code	V	Amount	(A) or (D)	Price			
Common Stock \$0.10 par value ("Shares")	06/28/2006		P		120,900	A	\$15.72	10,844,092	I	PLEASE SEE FOOTNOTES (1)(2)(3)(4)(5)(6)
Shares	06/29/2006		P		11,000	A	\$16	10,855,092	I	PLEASE SEE FOOTNOTES (1)(2)(3)(4)(5)(6)

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)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)					

1. Name and Address of Reporting Person*
ICAHN CARL C ET AL
 (Last) (First) (Middle)
C/O ICAHN ASSOCIATES CORP.
767 FIFTH AVE., SUITE 4700
 (Street)
NEW YORK NY 10153
 (City) (State) (Zip)

1. Name and Address of Reporting Person*
BARBERRY CORP.
 (Last) (First) (Middle)
445 HAMILTON AVENUE
SUITE 1210
 (Street)
WHITE PLAINS NY 10601
 (City) (State) (Zip)

1. Name and Address of Reporting Person*

Hopper Investments LLC

(Last) (First) (Middle)

445 HAMILTON AVENUE
SUITE 1210

(Street)

WHITE PLAINS NY 10601

(City) (State) (Zip)

1. Name and Address of Reporting Person*

HIGH RIVER LIMITED PARTNERSHIP

(Last) (First) (Middle)

445 HAMILTON AVENUE
SUITE 4700

(Street)

WHITE PLAINS NY 10601

(City) (State) (Zip)

Explanation of Responses:

1. Barberry Corp. ("Barberry") is the sole member of Hopper Investments LLC ("Hopper"), which is the general partner of High River Limited Partnership ("High River"). Buffalo Investors Corp. ("Buffalo") is 100 percent owned by Starfire Holding Corporation ("Starfire"). Highcrest Investors Corp. ("Highcrest") is approximately 99.34 percent owned by Buffalo. ACF Industries Holding Corp. ("ACF Holding") is 100 percent owned by Highcrest. All of the voting stock of Unicorn Associates Corporation ("Unicorn") is owned by ACF Holding.
2. Amos Corp. ("Amos") is 100 percent owned by Unicorn Associates Corporation ("Unicorn"). Tortoise Corp. ("Tortoise") is 100 percent owned by Amos. Reindeer Holding LLC ("Reindeer Holding") is 100 percent owned by Tortoise. Reindeer Subsidiary LLC ("Reindeer") is 100 percent owned by Reindeer Holding. Each of Barberry, Starfire and Little Meadow Corp. ("Little Meadow") are 100 percent owned by Mr. Icahn. As such, Mr. Icahn is in a position indirectly to determine the investment and voting decisions made by all of the foregoing entities.
3. Each of Barberry and Hopper, by virtue of their relationship to High River, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the 8,421,992 Shares which High River owns. Each of Barberry and Hopper disclaim beneficial ownership of such Shares except to the extent of their pecuniary interest therein.
4. Tortoise and Reindeer Holding, by virtue of their relationship to Reindeer, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the 670,680 shares which Reindeer owns. Each of Tortoise and Reindeer Holding disclaim beneficial ownership of such Shares except to the extent of their pecuniary interest therein.
5. Amos, Unicorn, ACF Holding, Highcrest, Buffalo and Starfire, by virtue of their relationship to Tortoise and Reindeer, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the 370 Shares which Tortoise owns and the 670,680 Shares which Reindeer owns. Each of Amos, Unicorn, ACF Holding, Highcrest, Buffalo and Starfire disclaim beneficial ownership of such Shares except to the extent of their pecuniary interest therein.
6. Mr. Icahn, by virtue of his relationship to Barberry, Hopper, High River, Reindeer, Reindeer Holding, Tortoise, Amos, Unicorn, ACF Holding, Highcrest, Buffalo, Starfire and Little Meadow may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the 1,751,250 Shares which Barberry owns, the 8,421,992 Shares which High River owns, the 670,680 Shares which Reindeer owns, the 370 Shares which Tortoise owns and the 10,800 Shares which Little Meadow owns. Mr. Icahn disclaims beneficial ownership of such Shares except to the extent of their pecuniary interest therein. Gail Golden, the spouse of Mr. Icahn, directly beneficially owns 15,952 Shares. Mr. Icahn disclaims beneficial ownership of such Shares for all purposes.

CARL C. ICAHN 06/30/2006

BARBERRY CORP. 06/30/2006

HOPPER INVESTMENTS
LLC 06/30/2006

HIGH RIVER LIMITED
PARTNERSHIP 06/30/2006

** Signature of Reporting Person Date

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

* 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).

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

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 Number.