

OMB APPROVAL	
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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

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 #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>09/29/2005</u>	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line) Form filed by One Reporting Person <input checked="" type="checkbox"/> 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)
			Code	V	Amount	(A) or (D)	Price			
Common Stock, \$0.10 par value ("Shares")	09/29/2005		J		421,016	A	\$0 ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾	8,841,342	I	PLEASE SEE FOOTNOTES ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾

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 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)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
6.25% Convertible Subordinated Notes dues 2008 ("Notes")	\$22.12	09/29/2005		J		0 ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾		06/29/2001	07/15/2008	Shares	904,159	\$20,000,000	20,000,000	I	PLEASE SEE FOOTNOTES ⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾

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

1. Name and Address of Reporting Person*
BARBERRY CORP.
 (Last) (First) (Middle)
100 SOUTH BEDFORD RD
 (Street)
MT KISCO NY 10549
 (City) (State) (Zip)

1. Name and Address of Reporting Person*
HIGH RIVER LIMITED PARTNERSHIP /NY/
 (Last) (First) (Middle)
100 S BEDFORD RD
 (Street)
MT KISCO NY 10549
 (City) (State) (Zip)

1. Name and Address of Reporting Person*

Hopper Investments LLC

(Last) (First) (Middle)

100 SOUTH BEDFORD ROAD

(Street)

MT KISCO NY 10549

(City) (State) (Zip)

1. Name and Address of Reporting Person*

DIXON GUARANTOR LLC

(Last) (First) (Middle)

C/O STARFIRE
100 S BEDFORD RD

(Street)

MT KISCO NY 10549

(City) (State) (Zip)

Explanation of Responses:

1. The conversion price of the Notes held by Barberrry Corp. ("Barberrry") was adjusted to \$22.12 per Share due to an anti-dilution event resulting from a stock dividend payable on September 29, 2005 (the "Dividend"). Barberrry may be deemed to directly beneficially own 904,159 Shares. Following the Dividend, Barberrry Corp. ("Barberrry") directly beneficially owns 551,250 Shares, High River Limited Partnership ("High River") directly beneficially owns 8,027,592 Shares and Dixon Guarantor LLC ("Dixon") directly beneficially owns 262,500 Shares.
2. Barberrry is the sole member of Hopper Investments LLC ("Hopper"), which is the general partner of High River, which is the sole member of Dixon. Barberrry is 100 percent owned by Carl C. 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. High River by virtue of its relationship to Dixon, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the 262,500 Shares which Dixon owns. High River disclaims beneficial ownership of such Shares except to the extent of their pecuniary interest therein. Each of Barberrry and Hopper by virtue of their relationship to High River and Dixon, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the 8,027,592 Shares which High River owns and the 262,500 Shares which Dixon owns. Each of Barberrry and Hopper disclaim beneficial ownership of such Shares except to the extent of their pecuniary interest therein.
4. Mr. Icahn, by virtue of his relationship to Barberrry, Hopper, High River and Dixon, may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the 1,455,409 Shares (assuming conversion of the Notes into 904,159 Shares) which Barberrry owns, the 8,027,592 Shares which High River owns, and the 262,500 Shares which Dixon 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 03/06/2006

BARBERRY CORP. 03/06/2006

HIGH RIVER LIMITED
PARTNERSHIP 03/06/2006

DIXON GUARANTOR LLC 03/06/2006

HOPPER INVESTMENTS LLC 03/06/2006

** 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.