



3. Transaction Code (Instr. 8)  
Code V  
P
4. Securities Acquired (A) or Disposed of (D)  
(Instr. 3, 4 and 5)
- |         |            |                                |
|---------|------------|--------------------------------|
| Amount  | (A) or (D) | Price                          |
| 335,490 | A          | 5% Dividend payable on 9/27/02 |
5. Amount of Securities Beneficially Owned at End of Transaction  
(Instr. 3 and 4)
- 7,045,290
6. Ownership Form: Direct (D) or Indirect (I)  
(Instr. 4)
- I
7. Nature of Indirect Beneficial Ownership  
(Instr. 4)
- See Explanation

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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)
- 6.25% Convertible Subordinated Notes due 2008 (the "Notes")
2. Conversion of Exercise Price of Derivative Security
- \$30.91
3. Transaction Date  
(Month/Day/Year)
- Conversion price as of 9/20/02
4. Transaction Code  
(Instr. 8)
- |      |   |
|------|---|
| Code | V |
|------|---|
5. Number of Derivative Securities Acquired (A) or Disposed of (D)  
(Instr. 3, 4 and 5)
- |     |     |
|-----|-----|
| (A) | (D) |
|-----|-----|
6. Date Exercisable and Expiration Date  
(Month/Day/Year)
- |                  |                 |
|------------------|-----------------|
| Date Exercisable | Expiration Date |
| 6/29/01          | 7/15/08         |
7. Title and Amount of Underlying Securities  
(Instr. 3 and 4)
- |                                |                            |
|--------------------------------|----------------------------|
| Title                          | Amount or Number of Shares |
| Common Stock, \$0.10 par value | 647,040                    |
8. Price of Derivative Security  
(Instr. 5)

\$20,000,000

9. Number of Derivative Securities Beneficially Owned at End of Transaction  
(Instr. 4)

\$20,000,000 principal

10. Ownership Form of Derivatives Security: Direct (D) or Indirect (I)  
(Instr. 4)

I

11. Nature of Indirect Beneficial Ownership  
(Instr. 4)

See Explanation

Explanation of Responses:

The conversion price of the Notes was adjusted to \$30.91 per share due to a stock dividend payable on September 27, 2002. Assuming future conversion of the Notes, Barberry Corp. (Barberry) may be deemed to directly beneficially own 647,040 Shares. As general partner of High River, Barberry may be deemed to beneficially own 7,045,290 Shares as to which High River possesses direct beneficial ownership. Mr. Icahn may, by virtue of his ownership of 100% interest in Barberry, be deemed to beneficially own 7,045,290 Shares as to which High River possesses direct beneficial ownership and 647,040 Shares as to which Barberry possesses direct beneficial ownership. Each of Mr. Icahn and Barberry disclaim beneficial ownership of the Shares that High River directly beneficially owns for all other purposes. Mr. Icahn disclaims beneficial ownership of the Shares that Barberry directly beneficially owns. Ms. Gail Golden, the spouse of Mr. Icahn, directly beneficially owns 13,834 Shares. Mr. Icahn disclaims beneficial ownership of Shares directly beneficially owned by Ms. Golden.

/s/ Carl C. Icahn

September 20, 2002

\*\*Signature of Reporting Person

Date

Carl C. Icahn

\*\*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 provided 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.

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[Signature Page to Form 4 of Carl C. Icahn and affiliates for Vector Group Ltd. (September 20, 2002)]

JOINT FILER INFORMATION

Name: High River Limited Partnership

Address: 100 South Bedford Road  
Mt. Kisco, New York 10549

Designated Filer: Carl C. Icahn

Issuer: Vector Group, Ltd.

Statement for: September 20, 2002

Signature: Barberry Corp., as General Partner

By: /s/ Robert J. Mitchell  
Name: Robert J. Mitchell  
Title: Authorized Signatory

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JOINT FILER INFORMATION

Name: Barberry Corp.  
Address: 100 South Bedford Road  
Mt. Kisco, New York 10549  
Designated Filer: Carl C. Icahn  
Issuer: Vector Group, Ltd.  
Statement for: September 20, 2002  
Signature: Barberry Corp.

By: /s/ Robert J. Mitchell  
Name: Robert J. Mitchell  
Title: Authorized Signatory