FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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(f) of the nvestment Company Act of 1940

1. Name and Address of Reporting Person*

Icahn Carl C. (Last) (First) (Middle) c/o Icahn Associates Corp. 767 Fifth Avenue, Suite 4700 (Street) New York New York

(City) (State)

2. Issuer Name and Ticker or Trading Symbol

Vector Group, Ltd. (VGR)

3. IRS or Social Security Number of Reporting Person (Voluntary)

4. Statement for October 9, 2002 - October 11, 2002 (Month/Date/Year)

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).

10153

5. If Amendment, Date of Original (Month/Year)

6. Relationship of Reporting Person to Issuer (Check all applicable)

_____Directorx10% Owner_____Officer_____Other (specify below)(give title below)__________

7. 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 (A) - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)

Common Stock, \$0.10 par value ("Shares")

2. Transaction Date
 (Month/Day/Year)

	10/9/02
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 55,000 A \$12.15
5.	Amount of Securities Beneficially Owned at End of Transaction (Instr. 3 and 4)
	7,337,689
6.	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)
	I
7.	Nature of Indirect Beneficial Ownership (Instr. 4)
	See Explanation
	Table I (B) - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned
1.	Title of Security (Instr. 3)
	Common Stock, \$0.10 par value ("Shares")
2.	Transaction Date (Month/Day/Year)
	10/10/02
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 70,000 A \$12.03
5.	Amount of Securities Beneficially Owned at End of Transaction (Instr. 3 and 4)
	7,407,689
6.	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)
	I
7.	Nature of Indirect Beneficial Ownership (Instr. 4)
	See Evaluation

See Explanation

10/9/02

Table	<pre>II - Derivative Securities Acquir (e.g., puts, calls, warrants, op</pre>	red, Disposed of, or Beneficially Owned otions, convertible securities)
1.	Title of Derivative Security (Instr. 3)	
	6.25% Convertible Subordinated N	lotes 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 (Instr. 3, 4 a	
	(A)	(D)
6.	Date Exercisable and Expiration (Month/Day/Year)	Date
	Date Exercisable	Expiration Date
	6/29/01	7/15/08
7.	Title and Amount of Underlying S (Instr. 3 and 4)	Securities
	Title Common Stock, \$0.10 par value	Amount or Number of Shares 647,040
8.	Price of Derivative Security (Instr. 5)	
	\$20,000,000	
9.	Number of Derivative Securities E (Instr. 4)	Beneficially Owned at End of Transaction
	\$20,000,000 prim	icipal
10.		ecurity: Direct (D) or Indirect (I) cr. 4)
		I
11.	Nature of Indirect Beneficial Ov (Instr. 4)	nership
	See Explanation	
Explanat	tion of Responses:	
The conv	version price of the Notes was adj	justed 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 7,407,689 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 7,407,689 Shares as to which High River possesses direct beneficial ownership and 647,040 Shares as to which High 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 13,831 Shares. Mr. Icahn disclaims beneficial ownership of Shares directly beneficially owned by Ms. Golden.

/s/ Carl C. Icahn October 11, 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. (October 9, 2002 - October 11, 2002)]

JOINT FILER INFORMATION

Name:	High	River	Limited	Partnership
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Address: 100 South Bedford Road Mt. Kisco, New York 10549

Designated Filer: Carl C. Icahn

Issuer: Vector Group, Ltd.

Statement for:	October 9, 2002 - October 11, 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:	October 9, 2002 - October 11, 2002

Signature: Barberry Corp.

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

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