

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

SCHEDULE 13D

Under the Securities Exchange Act of 1934
(Amendment No. 10)*

Vector Group Ltd.
(Name of Issuer)

Common Shares
(Title of Class of Securities)

112525100
(CUSIP Number)

Marc Weitzen, Esq., General Counsel
Icahn Associates Corp. and affiliated companies
767 Fifth Avenue, 47th floor
New York, New York 10153
(212) 702-4388

(Name, Address and Telephone Number of Person Authorized to
Receive Notices and Communications)

September 29, 2004
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition which is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(b)(3) or (4), check the following box / /.

NOTE: Six copies of this statement, including all exhibits, should be filed with the Commission. See Rule 13d-1(a) for other parties to whom copies are to be sent.

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SCHEDULE 13D
(Amendment No. 10)

CUSIP No. 112525100

- 1 NAME OF REPORTING PERSON
High River Limited Partnership
- S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
(a) / /
(b) / /
- 3 SEC USE ONLY
- 4 SOURCE OF FUNDS*
WC
- 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) / /
- 6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

- 7 SOLE VOTING POWER
7,895,327

8 SHARED VOTING POWER
0

9 SOLE DISPOSITIVE POWER
7,895,327

10 SHARED DISPOSITIVE POWER
0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
7,895,327

12 CHECK BOX IF AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES*
/ /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
18.91%

14 TYPE OF REPORTING PERSON*
PN

SCHEDULE 13D
(Amendment No. 10)

CUSIP No.112525100

1 NAME OF REPORTING PERSON
Hopper Investments, LLC

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) / /
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS*
WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) //

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
525,000

8 SHARED VOTING POWER
7,895,327 (See Item 5)

9 SOLE DISPOSITIVE POWER
525,000

10 SHARED DISPOSITIVE POWER
7,895,327 (See Item 5)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
8,420,327 (See Item 5)

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES* / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
20.17%

14 TYPE OF REPORTING PERSON*
00

SCHEDULE 13D
(Amendment No. 10)

CUSIP No.112525100

1 NAME OF REPORTING PERSON
Barberry Corp.

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) / /
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS*
WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) //

6 CITIZENSHIP OR PLACE OF ORGANIZATION
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
798,085

8 SHARED VOTING POWER
8,420,327 (See Item 5)

9 SOLE DISPOSITIVE POWER
798,085

10 SHARED DISPOSITIVE POWER
8,420,327 (See Item 5)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
9,218,412 (See Item 5)

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES* / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
21.67%

14 TYPE OF REPORTING PERSON*
CO

SCHEDULE 13D
(Amendment No. 10)

CUSIP No.112525100

1 NAME OF REPORTING PERSON
Carl C. Icahn

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) / /
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS*
WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) //

6 CITIZENSHIP OR PLACE OF ORGANIZATION
United States of America

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
0

8 SHARED VOTING POWER
9,218,412 (See Item 5)

9 SOLE DISPOSITIVE POWER
0

10 SHARED DISPOSITIVE POWER
9,218,412 (See Item 5)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
9,218,412 (See Item 5)

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES* / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
21.67%

14 TYPE OF REPORTING PERSON*
IN

SCHEDULE 13D
(Amendment No. 10)

CUSIP No. 11252100

1 NAME OF REPORTING PERSON
Gail Golden

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) / /
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS*
PF

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e) //

6 CITIZENSHIP OR PLACE OF ORGANIZATION
United States of America

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER
15,193

8 SHARED VOTING POWER
0

9 SOLE DISPOSITIVE POWER
15,193

10 SHARED DISPOSITIVE POWER
0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
15,193

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES*
//

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
.036%

14 TYPE OF REPORTING PERSON*
IN

SCHEDULE 13D
(Amendment No. 10)

Item 1. Security and Issuer

The Schedule 13D filed with the U.S. Securities and Exchange Commission on January 28, 1998, by the Reporting Persons, as amended on October 7, 1998, April 28, 2000, May 16, 2001, May 31, 2001, July 3, 2001, August 21, 2001, August 28, 2002, September 3, 2002 and September 25, 2002, relating to the common shares, \$0.10 par value (the "Shares"), of Vector Group Ltd. (f/k/a Brooke Group Ltd.) (the "Issuer"), is amended to furnish the additional information set forth herein. All capitalized terms contained herein but not otherwise defined shall have the meaning ascribed to such terms in the previously filed statement on Schedule 13D.

Item 2. Identity and Background

Item 2 is hereby amended to add the following:

As of July 30, 2004, Barberrry ceased to be the general partner of High River and Hopper Investments, LLC, a Delaware limited liability company ("Hopper"), became the general partner of High River. The principal business address and the address of the principal office of Hopper is 100 South Bedford Road, Mt. Kisco, NY 10549.

Hopper is 100% owned by Barberrry and is principally engaged in the business of investing in securities and acting as the general partner of High River.

On July 30, 2004, High River transferred 500,000 Shares to Hopper.

Item 5. Interest in Securities of the Issuer

(a) The conversion price of the Notes was adjusted to \$25.06 per share due to a stock dividend payable on September 29, 2004. As a result, the Notes became convertible into 798,085 Shares. Assuming conversion of the Notes, Reporting Persons may be deemed to beneficially own, in the aggregate, 9,233,605 Shares representing approximately 21.70% of the Issuer's outstanding Shares (based upon the 41,746,026 Shares stated to be outstanding as of November 8, 2004 by the Issuer in the Issuer's Form 10-Q for the Quarterly Period Ended September 30, 2004, and the Shares to be issued upon conversion of the Notes).

(b) High River has sole voting power and sole dispositive power with regard to 7,895,327 Shares. Hopper has sole voting power and sole dispositive power with regard to 525,000 Shares. Assuming conversion of the Notes into 798,085 Shares, Barberrry has sole voting power and sole dispositive power with regard to 798,085 Shares. Hopper has shared voting power and shared dispositive power with regard to 7,895,327 Shares. Barberrry has shared voting power and shared dispositive power with regard to 8,420,327 Shares. Carl C. Icahn has shared voting power and shared dispositive power with regard to 9,218,412 Shares. Gail Golden, the spouse of Mr. Icahn, has sole voting power and sole dispositive power with regard to 15,193 Shares.

Hopper, Barberrry and Mr. Icahn, by virtue of their relationships to High River (as disclosed in Item 2), may be deemed to 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, Barberrry and Mr. Icahn disclaims beneficial ownership of such Shares for all other purposes.

Barberrry and Mr. Icahn, by virtue of their relationships to Hopper (as disclosed in Item 2), may be deemed to beneficially own (as that term is defined in Rule 13d-3 under the Act) the Shares which Hopper directly beneficially owns. Each of Barberrry and Mr. Icahn disclaims beneficial ownership of such Shares for all other purposes.

Mr. Icahn, by virtue of his relationship to Barberrry (as disclosed in Item 2), may be deemed to beneficially own (as that term is defined in Rule 13d-3 under the Act) the Shares which Barberrry directly beneficially owns. Mr. Icahn disclaims beneficial ownership of such Shares for all other purposes.

Mr. Icahn disclaims beneficial ownership of Shares directly beneficially owned by Ms. Golden.

(c) The following table sets forth all transactions with respect to the Shares effected by any of the Reporting Persons during the past sixty days not previously reported.

Name	Date	No. of Shares Acquired	Price Per Share
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High River	9/29/04	375,966	5% Dividend payable on 9/29/04
Hopper	9/29/04	25,000	5% Dividend payable on 9/29/04
Gail Golden	9/29/04	723	5% Dividend payable on 9/29/04

SIGNATURE

After reasonable inquiry and to the best of the undersigned's knowledge and belief, each of the undersigned certify that the information set forth in this statement is true, complete and correct.

Dated: November 22, 2004

HIGH RIVER LIMITED PARTNERSHIP

By: HOPPER INVESTMENTS, LLC,
General Partner

By: BARBERRY CORP,
Member

By: /s/ Edward E. Mattner
Name: Edward E. Mattner
Title: Authorized Signatory

HOPPER INVESTMENTS, LLC

By: BARBERRY CORP,
Member

By: /s/ Edward E. Mattner
Name: Edward E. Mattner
Title: Authorized Signatory

BARBERRY CORP.

By: /s/ Edward E. Mattner
Name: Edward E. Mattner
Title: Authorized Signatory

/s/ Carl C. Icahn
CARL C. ICAHN

/s/ Gail Golden
GAIL GOLDEN

[Signature Page of Amendment No. 10 to Schedule 13D
with respect to Vector Group Ltd.]