

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 Investment Company Act of 1940

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

OMB Approval
OMB Number - 3235-0287
Expires: December 31, 2001
Estimated average burden hours per
response - 0.5

1. Name and Address of Reporting Person*

Icahn (Last)	Carl (First)	C. (Middle)	
c/o Icahn Associates Corp. 767 Fifth Avenue, Suite 4700 (Street)			
New York (City)	New York (State)		10153

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 July, 2002
(Month/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).

5. If Amendment, Date of Original
(Month/Year)6. Relationship of Reporting Person to Issuer
(Check all applicable)

Director	<input checked="" type="checkbox"/>	10% Owner
Officer (give title below)	<input type="checkbox"/>	Other (specify below)

7. Individual or Joint/Group Filing (check applicable line)
Form filed by One Reporting Person
 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)
7/23/02

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
129,200	A	\$14.14

5. Amount of Securities Beneficially Owned at End of Month
(Instr. 3 and 4)

6,374,500

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)

7/24/02

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
10,000	A	\$13.60

5. Amount of Securities Beneficially Owned at End of Month
(Instr. 3 and 4)

6,374,500

6. Ownership Form: Direct (D) or Indirect (I)
(Instr. 4)

I

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

See Explanation

Table I (C) - 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)

7/26/02

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
60,800	A	\$14.86

5. Amount of Securities Beneficially Owned at End of Month

(Instr. 3 and 4)

6,374,500

6. Ownership Form: Direct (D) or Indirect (I)
(Instr. 4)

I

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

See Explanation

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 of Exercise Price of Derivative Security	
3.	Transaction Date (Month/Day/Year)	
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
7.	Title and Amount of Underlying Securities (Instr. 3 and 4)	
	Title	Amount or Number of Shares
8.	Price of Derivative Security (Instr. 5)	
9.	Number of Derivative Securities Beneficially Owned at End of Month (Instr. 4)	

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

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

Explanation of Responses:

As a general partner of High River, Barberry Corp. (Barberry) may be deemed to own beneficially 6,374,500 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 6,374,500 Shares as to which High River possesses direct beneficial ownership. Each of Mr. Icahn and Barberry disclaim beneficial ownership of such Shares for all other purposes. Ms. Gail Golden, the spouse of Mr. Icahn, directly beneficially owns 13,175 Shares. Mr. Icahn disclaims beneficial ownership of Shares directly beneficially owned by Ms. Golden.

/s/ Carl C. Icahn
**Signature of Reporting Person
Carl C. Icahn

August 26, 2002
Date

**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.

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: July, 2002
Signature: Barberry Corp., as General Partner

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

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 of: July, 2002
Signature: Barberry Corp.

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