

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 Carl C.
(Last) (First) (Middle)

c/o Icahn Associates Corp.
767 Fifth Avenue, Suite 4700
(Street)

New York New York 10153
(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 September 27, 2002 - October 1, 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).

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

Director x 10% 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
Owned1. Title of Security
(Instr. 3)

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

2. Transaction Date
(Month/Day/Year)

9/27/02

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 |
| 40,400 | A | \$12.51 |
5. Amount of Securities Beneficially Owned at End of Transaction
(Instr. 3 and 4)
- 7,223,290
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)

9/30/02

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
3,700	A	\$12.50

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

7,226,990

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

I

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

See Explanation

**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 27, 2002- October 1, 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 27, 2002- October 1, 2002
Signature: Barberrry Corp., as General Partner

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

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JOINT FILER INFORMATION

Name: Barberrry Corp.
Address: 100 South Bedford Road
Mt. Kisco, New York 10549
Designated Filer: Carl C. Icahn
Issuer: Vector Group, Ltd.
Statement for: September 27, 2002- October 1, 2002
Signature: Barberrry Corp.

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