

Edgar Filing: VECTOR GROUP LTD - Form SC 13D/A

VECTOR GROUP LTD  
Form SC 13D/A  
March 07, 2006

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

SCHEDULE 13D

Under the Securities Exchange Act of 1934  
(Amendment No. 11)\*

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, 2005  
(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. 11)

CUSIP No.112525100

1 NAME OF REPORTING PERSON

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Dixon Guarantor 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, OO

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

262,500

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

262,500

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

262,500

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

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

0.52%

14 TYPE OF REPORTING PERSON\*

OO

SCHEDULE 13D  
(Amendment No. 11)

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\*

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WC, OO

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  
8,027,592

8 SHARED VOTING POWER  
262,500

9 SOLE DISPOSITIVE POWER  
8,027,592

10 SHARED DISPOSITIVE POWER  
262,500

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
8,290,092

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
16.32%

14 TYPE OF REPORTING PERSON\*  
PN

SCHEDULE 13D  
(Amendment No. 11)

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\*  
AF

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:

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7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
8,290,092

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
8,290,092

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
8,290,092

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
16.32%

14 TYPE OF REPORTING PERSON\*  
OO

SCHEDULE 13D  
(Amendment No. 11)

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, OO

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  
1,472,060 (See Item 5)

8 SHARED VOTING POWER  
8,290,092

9 SOLE DISPOSITIVE POWER  
1,472,060 (See Item 5)

10 SHARED DISPOSITIVE POWER

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8,290,092

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

9,762,152 (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)

19.22%

14 TYPE OF REPORTING PERSON\*

CO

SCHEDULE 13D  
(Amendment No. 11)

CUSIP No.112525100

1 NAME OF REPORTING PERSON

Tortoise 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, OO

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS

2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

671,050

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

671,050

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

671,050

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

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

1.32%

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14 TYPE OF REPORTING PERSON\*  
CO

SCHEDULE 13D  
(Amendment No. 11)

CUSIP No.112525100

1 NAME OF REPORTING PERSON  
Arnos 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\*  
AF

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

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Nevada

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
671,050

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
671,050

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
671,050

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.32%

14 TYPE OF REPORTING PERSON\*  
CO

SCHEDULE 13D  
(Amendment No. 11)

CUSIP No.112525100

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- 1 NAME OF REPORTING PERSON  
Unicorn Associates Corporation
- 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\*  
AF
- 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
- 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

- 7 SOLE VOTING POWER  
0
- 8 SHARED VOTING POWER  
671,050
- 9 SOLE DISPOSITIVE POWER  
0
- 10 SHARED DISPOSITIVE POWER  
671,050
- 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
671,050
- 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\* / /
- 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.32%
- 14 TYPE OF REPORTING PERSON\*  
CO

SCHEDULE 13D  
(Amendment No. 11)

CUSIP No.112525100

- 1 NAME OF REPORTING PERSON  
ACF Industries Holding 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

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4 SOURCE OF FUNDS\*  
AF

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  
0

8 SHARED VOTING POWER  
671,050

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
671,050

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
671,050

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.32%

14 TYPE OF REPORTING PERSON\*  
CO

SCHEDULE 13D  
(Amendment No. 11)

CUSIP No.112525100

1 NAME OF REPORTING PERSON  
Highcrest Investors 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\*  
AF

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:



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7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
671,050

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
671,050

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
671,050

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.32%

14 TYPE OF REPORTING PERSON\*  
CO

SCHEDULE 13D  
(Amendment No. 11)

CUSIP No.112525100

1 NAME OF REPORTING PERSON  
Buffalo Investors 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\*  
AF

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

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
671,050

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
671,050

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11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
671,050

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.32%

14 TYPE OF REPORTING PERSON\*  
CO

SCHEDULE 13D  
(Amendment No. 11)

CUSIP No.112525100

1 NAME OF REPORTING PERSON  
Starfire Holding Corporation

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\*  
AF

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  
0

8 SHARED VOTING POWER  
671,050

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
671,050

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
671,050

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.32%

14 TYPE OF REPORTING PERSON\*  
CO

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SCHEDULE 13D  
(Amendment No. 11)

CUSIP No.112525100

1 NAME OF REPORTING PERSON  
Little Meadow 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, OO

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  
10,800

8 SHARED VOTING POWER  
0

9 SOLE DISPOSITIVE POWER  
10,800

10 SHARED DISPOSITIVE POWER  
0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
10,800

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
0.02%

14 TYPE OF REPORTING PERSON\*  
CO

SCHEDULE 13D  
(Amendment No. 11)

CUSIP No.112525100

1 NAME OF REPORTING PERSON  
Carl C. Icahn

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

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- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*  
(a) / /  
(b) / /
- 3 SEC USE ONLY
- 4 SOURCE OF FUNDS\*  
AF
- 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  
10,444,002
- 9 SOLE DISPOSITIVE POWER  
0
- 10 SHARED DISPOSITIVE POWER  
10,444,002
- 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
10,444,002
- 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\* /X/
- 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
20.56%
- 14 TYPE OF REPORTING PERSON\*  
IN

SCHEDULE 13D  
(Amendment No. 11)

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

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6 CITIZENSHIP OR PLACE OF ORGANIZATION  
United States of America

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER  
15,952

8 SHARED VOTING POWER  
0

9 SOLE DISPOSITIVE POWER  
15,952

10 SHARED DISPOSITIVE POWER  
0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
15,952

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
.03%

14 TYPE OF REPORTING PERSON\*  
IN

SCHEDULE 13D  
(Amendment No. 11)

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 September 25, 2002 and November 22, 2004, 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 and restated as follows:

The persons filing this statement are Tortoise Corp., a New York corporation ("Tortoise"), Arnos Corp., a Nevada corporation ("Arnos"), Unicorn Associates Corporation, a New York corporation ("Unicorn"), ACF Industries Holding Corp, a Delaware corporation ("ACF Holding"), Highcrest Investors Corp., a Delaware corporation ("Highcrest"), Buffalo Investors Corp., a New York corporation ("Buffalo"), Starfire Holding Corporation, a Delaware corporation ("Starfire"), Little Meadow Corp., a Delaware corporation ("Little Meadow"), Barberry Corp., a Delaware corporation ("Barberry"), Hopper Investments LLC, a Delaware limited liability company ("Hopper"), High River Limited Partnership, a Delaware limited partnership ("High River") and Dixon Guarantor LLC, a Delaware limited liability company ("Dixon", and collectively with Tortoise, Arnos, Unicorn, ACF Holding, Highcrest, Buffalo, Starfire, Little Meadow, Barberry, Hopper and High River, the "Icahn Entities"), Carl C. Icahn, a citizen of the

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United States of America (Mr. Icahn, and collectively with the Icahn Entities, the "Icahn Group") and Gail Golden, a citizen of the United States of America, the spouse of Mr. Icahn (Ms. Golden collectively with the Icahn Group, the "Registrants"). The principal business address and the address of the principal office of (i) the Icahn Entities is 100 South Bedford Road, Mount Kisco, New York 10549 and (ii) Mr. Icahn, and Ms. Golden is c/o Icahn Associates Corp., 767 Fifth Avenue, 47th Floor, New York, New York 10153.

Barberry is the sole member of Hopper. Hopper is the general partner of High River. High River is the sole member of Dixon. Buffalo is 100 percent owned by Starfire. Highcrest is approximately 99.34 percent owned by Buffalo. ACF Holding is 100 percent owned by Highcrest. Unicorn is 100 percent owned by ACF Holding. Arnos is 100 percent owned by Unicorn. Tortoise is 100 percent owned by Arnos. Each of Barberry, Starfire and Little Meadow are 100 percent owned by Mr. Icahn. Mr. Icahn is (i) the sole director of each of Barberry, Little Meadow and Starfire and (ii) Chairman of the Board and President of Barberry and Starfire. As a result of Mr. Icahn's direct or indirect ownership of and position(s), as applicable, with the Icahn Entities, Mr. Icahn is in a position to directly and indirectly determine the investment and voting decisions made by the Icahn Entities.

Each of Barberry, High River, Dixon, Starfire, Buffalo, Highcrest, ACF Holding, Unicorn, Arnos, Tortoise, and Little Meadow are primarily engaged in the business of holding and investing in securities. Hopper is primarily engaged in the business of acting as the general partner of High River and holding and investing in securities.

Mr. Icahn's present principal occupation or employment is: (i) owning all of the interests in CCI Onshore Corp. ("Onshore") and CCI Offshore Corp. ("Offshore"), through which Mr. Icahn indirectly directs and manages the investments of Icahn Partners Master Fund LP, a Cayman Island limited partnership ("Icahn Master") and Icahn Partners LP, a Delaware limited partnership ("Icahn Partners"); (ii) indirectly owning all of the interests in American Property Investors Inc. ("API"), the general partner of American Real Estate Partners L.P., a limited partnership engaged directly and indirectly in real estate and the operation of various businesses; and (iii) owning all of the interests of Starfire Holding Corporation, a Delaware corporation ("Starfire") and acting as President and a director of Starfire and as the Chairman of the Board and a director of various Starfire subsidiaries. Each of Starfire, Onshore, Offshore, Icahn Master and Icahn Partners is primarily engaged in the business of investing in and holding securities of various entities. Ms Golden's present principal occupation or employment is acting as an officer of various entities controlled by Mr. Icahn.

The name, citizenship, present principal occupation or employment and business address of each director and executive officer of the Icahn Entities is set forth in Schedule A attached hereto.

### Item 3. Source and Amount of Funds or other Consideration

Item 3 is hereby amended to add the following:

On December 14, 2005, pursuant to the Issuer's Exchange Offer for New Valley Corporation common stock, the Icahn Entities in the aggregate received 681,850 Shares.

### Item 5. Interest in Securities of the Issuer

Item 5 is hereby amended to add the following:

- (a) The conversion price of the Notes was adjusted to \$22.12 per share due to a stock dividend payable on September 29, 2004. As a result, the Notes became convertible into 904,159 Shares. The conversion price of

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the Notes was adjusted on December 14, 2005 to \$21.72 per share due to the increase in the number of issued Shares. As a result, the Notes became convertible into 920,810 Shares. Assuming conversion of the Notes, the Icahn Group may be deemed to beneficially own, in the aggregate, 10,444,002 Shares representing approximately 20.56% of the Issuer's outstanding Shares (based upon the 49,878,697 Shares stated to be outstanding as of February 14, 2006 by the Issuer in the Issuer's Form 424B3 filed with the Securities and Exchange Commission on February 15, 2006, and the Shares to be issued upon conversion of the Notes). Ms Golden, beneficially owns 15,952 Shares representing approximately 0.03% of the Issuer's outstanding Shares (based upon the 49,878,697 Shares stated to be outstanding as of February 14, 2006 by the Issuer in the Issuer's Form 424B3 filed with the Securities and Exchange Commission on February 15, 2006).

- (b) High River by virtue of its relationship to Dixon (as disclosed in Item 2), may be deemed to beneficially own (as that term is defined in Rule 13d-3 under the Act) the 262,500 Shares which Dixon owns. High River disclaims beneficial ownership of such Shares for all other purposes. Each of Barberry and Hopper by virtue of their relationship to High River and Dixon (as disclosed in Item 2), may be deemed to beneficially own (as that term is defined in Rule 13d-3 under the Act) the 8,027,592 Shares which High River owns and the 262,500 Shares which Dixon owns. Each of Barberry and Hopper disclaim beneficial ownership of such Shares for all other purposes.

Each of Starfire, Buffalo, Highcrest, ACF Holding, Unicorn and Arnos by virtue of their relationship to Tortoise (as disclosed in Item 2) may be deemed to beneficially own (as that term is defined in Rule 13d-3 under the Act) the 671,050 Shares which Tortoise owns. Each of Starfire, Buffalo, Highcrest, ACF Holding, Unicorn and Arnos disclaim beneficial ownership of such Shares for all other purposes.

Mr. Icahn by virtue of his relationship to Barberry, Hopper, High River, Dixon, Starfire, Buffalo, Highcrest, ACF Holding, Unicorn, Arnos, Tortoise and Little Meadow (as disclosed in Item 2), may be deemed to beneficially own (as that term is defined in Rule 13d-3 under the Act) the 1,472,060 Shares (assuming conversion of the Notes into 920,810 Shares) which Barberry owns, the 8,027,592 Shares which High River owns, the 262,500 Shares which Dixon owns, the 671,050 Shares which Tortoise owns and the 10,800 Shares which Little Meadow owns. Mr. Icahn disclaims beneficial ownership of such Shares for all other purposes. Mr. Icahn by virtue of his relationship to Ms. Golden (as disclosed in Item 2), may be deemed to beneficially own (as that term is defined in Rule 13d-3 under the Act) the 15,952 Shares which Ms. Golden owns. Mr. Icahn disclaims beneficial ownership of such Shares for all purposes.

- (c) The following table sets forth all transactions with respect to the Shares effected by any of the Registrants since September 29, 2005.

| Name       | Date    | No. of Shares Acquired | Price Per Share                   |
|------------|---------|------------------------|-----------------------------------|
| ----       | ----    | -----                  | -----                             |
| Barberry   | 9/29/05 | 26,250                 | 5% Dividend payable<br>on 9/29/05 |
| Dixon      | 9/29/05 | 12,500                 | 5% Dividend payable<br>on 9/29/05 |
| High River | 9/29/05 | 382,266                | 5% Dividend payable<br>on 9/29/05 |

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|                |          |         |   |
|----------------|----------|---------|---|
| Gail Golden    | 9/29/05  | 759     | 5% Dividend payable on 9/29/05  |
| Little Meadow  | 12/14/05 | 10,800  | Received pursuant to Issuer's Exchange Offer for New Valley Corporation common shares |
| Tortoise Corp. | 12/14/05 | 671,050 | Received pursuant to Issuer's Exchange Offer for New Valley Corporation common shares |

Item 7. Material to be Filed as Exhibits

Item 7 is hereby amended and restated as follows:

1 Amended and Restated Joint Filing Agreement of the Registrants

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: March 6, 2006

/s/ Carl C. Icahn

-----  
CARL C. ICAHN

/s/ Gail Golden

-----  
GAIL GOLDEN

DIXON GUARANTOR LLC

By: High River Limited Partnership, sole member

By: Hopper Investments LLC, general partner

By: /s/ Edward E. Mattner

-----  
EDWARD E. MATTNER, Vice President

HIGH RIVER LIMITED PARTNERSHIP

By: Hopper Investments LLC, general partner



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By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, Vice President

HOPPER INVESTMENTS, LLC

By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, Vice President

BARBERRY CORP.

By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, Vice President

[Signature Page of Amendment No. 11 to Schedule 13D  
with respect to Vector Group Ltd.]

TORTOISE CORP.

By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, President

ARNOS CORP.

By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, Vice President

UNICORN ASSOCIATES CORPORATION

By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, President and Treasurer

ACF INDUSTRIES HOLDING CORP.

By: /s/ Keith Cozza  
-----  
KEITH COZZA, Vice President

HIGHCREST INVESTORS CORP.

By: /s/ Keith Cozza  
-----  
KEITH COZZA, Vice President and Assistant Treasurer

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BUFFALO INVESTORS CORP.

By: /s/ Edward E. Mattner

-----  
EDWARD E. MATTNER, President and Treasurer

STARFIRE HOLDING CORPORATION

By: /s/ Keith Cozza

-----  
KEITH COZZA, Secretary and Treasurer

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

EXHIBIT 1

-----  
AMENDED AND RESTATED  
JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k)(1) under the Securities Exchange Act of 1934, as amended, the persons named below agree to the joint filing on behalf of each of them of a statement on Schedule 13D (including amendments thereto) with respect to the common stock, \$.10 par value, of Vector Group Ltd., and further agree that this Amended and Restated Joint Filing Agreement be included as an Exhibit to such joint filings. In evidence thereof, the undersigned, being duly authorized, have executed this Amended and Restated Joint Filing Agreement this 6th day of March, 2006.

/s/ Carl C. Icahn

-----  
CARL C. ICAHN

/s/ Gail Golden

-----  
GAIL GOLDEN

DIXON GUARANTOR LLC

By: High River Limited Partnership, sole member

By: Hopper Investments LLC, general partner

By: /s/ Edward E. Mattner

-----  
EDWARD E. MATTNER, Vice President

HIGH RIVER LIMITED PARTNERSHIP

By: Hopper Investments LLC, general partner

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By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, Vice President

HOPPER INVESTMENTS, LLC  
By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, Vice President

[Signature Page to Amended and Restated Joint Filing Agreement  
with respect to Vector Group Ltd.]

BARBERRY CORP.  
By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, Vice President

TORTOISE CORP.  
By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, President

ARNOS CORP.  
By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, Vice President

UNICORN ASSOCIATES CORPORATION  
By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, President and Treasurer

ACF INDUSTRIES HOLDING CORP.  
By: /s/ Keith Cozza  
-----  
KEITH COZZA, Vice President

HIGHCREST INVESTORS CORP.  
By: /s/ Keith Cozza  
-----  
KEITH COZZA, Vice President and Assistant Treasurer

BUFFALO INVESTORS CORP.  
By: /s/ Edward E. Mattner  
-----  
EDWARD E. MATTNER, President and Treasurer

[Signature Page to Amended and Restated Joint Filing Agreement  
with respect to Vector Group Ltd.]

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STARFIRE HOLDING CORPORATION

By: /s/ Keith Cozza

-----  
KEITH COZZA, Secretary and Treasurer

[Signature Page to Amended and Restated Joint Filing Agreement with  
respect to Vector Group Ltd.]

SCHEDULE A

DIRECTORS AND EXECUTIVE OFFICERS

The following sets forth the name, position, and principal occupation of each director and executive officer of Arnos, ACF Holding, Barberry, Buffalo, Dixon, High River, Highcrest, Hopper, Little Meadow, Starfire, Tortoise and Unicorn. Each such person is a citizen of the United States of America. The business address of Messrs. Icahn, Bleznick, Mattner, Intrieri, Cozza and Ms Golden is 767 Fifth Avenue, 47th Floor, New York, New York 10153. The business address of Mr. Pettit is 2000 Las Vegas Blvd. South, Las Vegas, NV 89104 Unless as otherwise indicated, to the best of the Registrant's knowledge, except as set forth in this Schedule 13D, none of the directors or executive officers of the Registrants own any Shares of the Issuer.

ARNOS CORP.

| Name              | Title   |
|-------------------|---|
| ----              | -----   |
| Carl C. Icahn     | Director and President                                |
| Edward E. Mattner | Vice President  |
| Gail Golden       | Vice President, Secretary; Treasurer                  |
| Jordan Bleznick   | Vice President/Taxes*                                 |
| Craig Pettit      | Vice President of Administration; Assistant Secretary |

ACF INDUSTRIES HOLDING CORP.

| Name                | Title                              |
|---------------------|------------------------------------|
| ----                | -----                              |
| Carl C. Icahn       | Director and Chairman of the Board |
| Keith Cozza         | Director and Vice President        |
| Vincent J. Intrieri | President; Treasurer               |
| Jordan Bleznick     | Vice President/Taxes*              |

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BARBERRY CORP.

| Name                | Title   |
|---------------------|---|
| -----               | -----   |
| Carl C. Icahn       | Director, Chairman of the Board and President |
| Jordan Bleznick     | Vice President/Taxes*                         |
| Edward E. Mattner   | Vice President; Authorized Signatory          |
| Gail Golden         | Vice President; Authorized Signatory          |
| Vincent J. Intrieri | Vice President; Authorized Signatory          |
| Keith Cozza         | Secretary; Treasurer                          |

BUFFALO INVESTORS CORP.

| Name              | Title   |
|-------------------|---|
| -----             | -----   |
| Keith Cozza       | Director, Vice President; Assistant Secretary |
| Gail Golden       | Assistant Secretary                           |
| Edward E. Mattner | President; Treasurer                          |
| Jordan Bleznick   | Vice President/Taxes*                         |

DIXON GUARANTOR LLC

| Name                           | Title           |
|--------------------------------|-----------------|
| -----                          | -----           |
| High River Limited Partnership | General Partner |

HIGH RIVER LIMITED PARTNERSHIP

| Name                   | Title           |
|------------------------|-----------------|
| -----                  | -----           |
| Hopper Investments LLC | General Partner |

HIGHCREST INVESTORS CORP.

| Name                | Title   |
|---------------------|---|
| -----               | -----   |
| Carl C. Icahn       | Director; Chairman of the Board; President    |
| Edward E. Mattner   | Director                                      |
| Keith Cozza         | Director; Vice President; Assistant Treasurer |
| Jordan Bleznick     | Vice President/Taxes*                         |
| Gail Golden         | Vice President; Secretary                     |
| Vincent J. Intrieri | Assistant Secretary                           |

HOPPER INVESTMENTS LLC

| Name              | Title          |
|-------------------|----------------|
| -----             | -----          |
| Barberry Corp.    | Sole Member    |
| Edward E. Mattner | Vice President |

LITTLE MEADOW CORP.

| Name                | Title                                      |
|---------------------|--|
| -----               | -----                                      |
| Carl C. Icahn       | Director                                   |
| Edward E. Mattner   | President; Authorized Signatory            |
| Jordan Bleznick     | Vice President/Taxes*                      |
| Vincent J. Intrieri | Vice President                             |
| Keith Cozza         | Secretary; Treasurer; Authorized Signatory |

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STARFIRE HOLDING CORPORATION

| Name                | Title                                      |
|---------------------|--|
| -----               | -----                                      |
| Carl C. Icahn       | Director; Chairman of the Board; President |
| Vincent J. Intrieri | Vice President; Authorized Signatory       |
| Gail Golden         | Vice President; Authorized Signatory       |
| Jordan Bleznick     | Vice President/Taxes*                      |
| Keith Cozza         | Secretary; Treasurer; Authorized Signatory |

TORTOISE CORP.

| Name                | Title                               |
|---------------------|-------------------------------------|
| -----               | -----                               |
| Carl C. Icahn       | Director                            |
| Edward E. Mattner   | President                           |
| Gail Golden         | Vice President; Secretary           |
| Vincent J. Intrieri | Vice President; Assistant Secretary |
| Jordan Bleznick     | Vice President/Taxes*               |

UNICORN ASSOCIATES CORPORATION

| Name              | Title                     |
|-------------------|---------------------------|
| -----             | -----                     |
| Carl C. Icahn     | Director                  |
| Edward E. Mattner | President; Treasurer      |
| Gail Golden       | Vice President; Secretary |
| Jordan Bleznick   | Vice President/Taxes *    |

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\*Restricted signing authority. May only execute documents related to tax matters.