

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

FORM S-1
REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

CVR ENERGY, INC.

(Exact Name of Registrant as Specified in Its Charter)

Delaware
*(State or Other Jurisdiction of
Incorporation or Organization)*

2911
*(Primary Standard Industrial
Classification Code Number)*

61-1512186
*(I.R.S. Employer
Identification Number)*

2277 Plaza Drive, Suite 500
Sugar Land, Texas 77479
(281) 207-3200
*(Address, Including Zip Code, and Telephone Number,
Including Area Code, of Registrant's Principal Executive Offices)*

John J. Lipinski
2277 Plaza Drive, Suite 500
Sugar Land, Texas 77479
(281) 207-3200
*(Name, Address, Including Zip Code, and Telephone Number,
Including Area Code, of Agent for Service)*

With a copy to:

Stuart H. Gelfond
Michael A. Levitt
Fried, Frank, Harris, Shriver & Jacobson LLP
One New York Plaza
New York, New York 10004
(212) 859-8000

Peter J. Loughran
Debevoise & Plimpton LLP
919 Third Avenue
New York, New York 10022
(212) 909-6000

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this Registration Statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-137588

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Aggregate Price per Unit (1)(2)	Proposed Maximum Aggregate Offering Price (1)(2)	Amount of Registration Fee (3)
Common Stock, \$0.01 par value(4)	1,725,000	\$19.00	\$32,775,000	\$1,007

(1) Includes 225,000 shares which the underwriters have the option to purchase.

(2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) of the Securities Act of 1933, as amended.

(3) The Registrant has previously paid \$48,150 in connection with the Registrant's Registration Statement on Form S-1 (File No. 333-137588).

(4) Includes 1,725,000 shares of our common stock, par value \$0.01 per share, which may be offered pursuant to this registration statement, which represents additional shares to be sold by the Registrant. Such amount is in addition to the common stock previously registered pursuant to the Registrant's Registration Statement on Form S-1 (File No. 333-137588).

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.

EXPLANATORY NOTE

This Registration Statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended. The contents of the Registration Statement on Form S-1 (file No. 333-137588) filed by CVR Energy, Inc. with the Securities and Exchange Commission on September 26, 2006, as amended through the date hereof, including the exhibits thereto, which was declared effective by the SEC on October 22, 2007, is incorporated herein by reference.

This 462(b) Registration Statement is being filed for the purpose of registering 1,725,000 shares of our common stock, par value \$0.01 per share, which will be offered pursuant to this 462(b) Registration Statement.

We hereby certify to the SEC that we have previously paid the SEC amounts sufficient to cover the filing fee set forth on the cover page of this 462(b) Registration Statement for the additional shares of common stock being registered hereby in connection with our Registration Statement on Form S-1 (File No. 333-137588).

ITEM 16. EXHIBITS.

The exhibits filed as part of this 462(b) Registration Statement are as follows:

Number	Exhibit Title
5.1	Opinion of Fried, Frank, Harris, Shriver & Jacobson LLP
23.1	Consent of KPMG LLP
23.2	Consent of Fried, Frank, Harris, Shriver & Jacobson LLP (included in Exhibit 5.1)
24.1	Power of Attorney (filed as Exhibit 24.1 to the Registration Statement on Form S-1 (File No. 333-137588) filed on September 26, 2006, as amended, and incorporated herein by reference).

[FRIED, FRANK, HARRIS, SHRIVER & JACOBSON LLP LETTERHEAD]

October 22, 2007

CVR Energy, Inc.
2277 Plaza Drive, Suite 500
Sugar Land, Texas 77479

RE: Registration Statement filed under Rule 462(b)

Ladies and Gentlemen:

We have acted as counsel for CVR Energy, Inc., a Delaware corporation (the "Company"), in connection with the Company's registration statement on Form S-1, as amended (File No. 333-137588) (the "Registration Statement"), and a new registration statement filed under Rule 462(b) (the "New Registration Statement") filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended. The New Registration Statement covers the underwritten initial public offering of an additional 1,725,000 shares (the "Shares") of common stock, par value \$0.01 per share, of the Company, including 225,000 Shares which may be offered and sold upon the exercise of the over-allotment option granted to the underwriters by the Company. The Shares are to be offered to the public pursuant to an underwriting agreement to be entered into among the Company and Goldman, Sachs & Co., Deutsche Bank Securities Inc., Credit Suisse Securities (USA) LLC, Citigroup Global Markets Inc. and Simmons & Company International, as representatives of the underwriters (the "Underwriting Agreement"). With your permission, all assumptions and statements of reliance herein have been made without any independent investigation or verification on our part except to the extent otherwise expressly stated, and we express no opinion with respect to the subject matter or accuracy of such assumptions or items relied upon.

In connection with this opinion, we have (i) investigated such questions of law, (ii) examined the originals or certified, conformed or reproduction copies, of such agreements, instruments, documents and records of the Company, such certificates of public officials and such other documents and (iii) received such information from officers and representatives of the Company and others as we have deemed necessary or appropriate for the purposes of this opinion.

In all such examinations, we have assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of original and certified documents and the conformity to original or certified documents of all copies submitted to us as conformed or reproduction copies. As to various questions of fact relevant to the opinion expressed herein, we have relied upon, and assume the accuracy of, representations and warranties contained in the Underwriting Agreement (other than representations and warranties made by the Company) and certificates and oral or written statements and other information of or from public officials and assume compliance on the part of all parties to the Underwriting Agreement (other than the Company) with the covenants and agreements contained therein.

Based upon the foregoing and subject to the limitations, qualifications and assumptions set forth herein, we are of the opinion that the Shares registered pursuant to the New Registration

Statement to be sold by the Company have been duly authorized, and when such Shares are issued, delivered and paid for in accordance with the terms of the Underwriting Agreement, such Shares will be validly issued, fully paid and non-assessable.

The opinion expressed herein is limited to the General Corporation Law of the State of Delaware, as currently in effect, together with applicable provisions of the Constitution of Delaware and relevant decisional law, and no opinion is expressed with respect to any other laws or any effect that such other laws may have on the opinion expressed herein. The opinion expressed herein is limited to the matters stated herein, and no opinion is implied or may be inferred beyond the matters expressly stated herein. The opinion expressed herein is given as of the date of effectiveness of the New Registration Statement, and we undertake no obligation to supplement this letter if any applicable laws change after that date or if we become aware of any facts that might change the opinion expressed herein or for any other reason.

We hereby consent to the filing of this opinion as an exhibit to the New Registration Statement and to the reference to this firm under the caption "Legal Matters" in the prospectus that is included in the Registration Statement which is incorporated by reference into the New Registration Statement. In giving this consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended.

Very truly yours,

/s/ FRIED, FRANK, HARRIS, SHRIVER & JACOBSON LLP

Consent of Independent Registered Public Accounting Firm

The Board of Directors
CVR Energy, Inc.:

We consent to the use of our report and to the reference to our firm under the headings "Summary Consolidated Financial Information," "Selected Historical Consolidated Financial Data," and "Experts" in the Registration Statement on Form S-1 (File No. 333-137588) and related prospectus of CVR Energy, Inc., filed on September 26, 2006, as amended through October 22, 2007 (the "Registration Statement"), and to the incorporation by reference of such Registration Statement in its entirety in this Registration Statement filed pursuant to Rule 462(b) of the Securities Act of 1933.

Our report dated March 19, 2007, except for note 1 which is as of October 16, 2007 contains an explanatory paragraph that states that as discussed in note 1 to the consolidated financial statements, effective March 3, 2004, the Immediate Predecessor acquired the net assets of the Original Predecessor in a business combination accounted for as a purchase, and effective June 24, 2005, the Successor acquired the net assets of the Immediate Predecessor in a business combination accounted for as a purchase. As a result of these acquisitions, the consolidated financial statements for the period after the acquisition are presented on a different cost basis than that for the periods before the acquisitions and, therefore, are not comparable. Our report dated March 19, 2007, except for note 1 which is as of October 16, 2007 also contains an emphasis paragraph that states that as discussed in note 3 to the consolidated financial statements, Farmland Industries, Inc. allocated certain general corporate expense and interest expense to the Predecessor for the 62-day period ended March 2, 2004. The allocation of these costs is not necessarily indicative of the costs that would have been incurred if the Company had operated as a stand-alone entity.

/s/ KPMG LLP

Kansas City, Missouri
October 22, 2007