

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

| OMB APPROVAL | |
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

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|--|---|---|--|
| 1. Name and Address of Reporting Person* <u>LIPINSKI JOHN J</u> (Last) (First) (Middle) <u>2277 PLAZA DRIVE</u> <u>SUITE 500</u> (Street) <u>SUGAR TX 77479</u> <u>LAND TX 77479</u> (City) (State) (Zip) | 2. Date of Event Requiring Statement (Month/Day/Year) <u>10/22/2007</u> | 3. Issuer Name and Ticker or Trading Symbol <u>CVR ENERGY INC [CVI]</u> | |
| | | 4. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <p style="text-align: center;"><u>CEO and President</u></p> | 5. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person |

Table I - Non-Derivative Securities Beneficially Owned

| 1. Title of Security (Instr. 4) | 2. Amount of Securities Beneficially Owned (Instr. 4) | 3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5) | 4. Nature of Indirect Beneficial Ownership (Instr. 5) |
|---------------------------------|---|--|---|
| Common Stock | 247,471 | D | |
| Common Stock | 0 | I | See Remarks |

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

| 1. Title of Derivative Security (Instr. 4) | 2. Date Exercisable and Expiration Date (Month/Day/Year) | | 3. Title and Amount of Securities Underlying Derivative Security (Instr. 4) | | 4. Conversion or Exercise Price of Derivative Security | 5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5) | 6. Nature of Indirect Beneficial Ownership (Instr. 5) |
|--|--|-----------------|---|----------------------------|--|--|---|
| | Date Exercisable | Expiration Date | Title | Amount or Number of Shares | | | |
| | | | | | | | |

Explanation of Responses:

Remarks:

Coffeyville Acquisition LLC and Coffeyville Acquisition II LLC each own shares of CVR Energy, Inc. (the "Company") common stock, par value \$0.01 per share ("Common Stock"). Mr. Lipinski owns common units equal to 0.252% of the total common units of each of Coffeyville Acquisition LLC and Coffeyville Acquisition II LLC. Mr. Lipinski also owns 5,474,284 phantom points pursuant to the Coffeyville Resources, LLC Phantom Unit Appreciation Plan (Plan I) and Coffeyville Resources, LLC Phantom Unit Appreciation Plan (Plan II). Mr. Lipinski was also granted 1,164,913 override units in Coffeyville Acquisition LLC and Coffeyville Acquisition II LLC, which have been transferred to trusts for the benefit of members of Mr. Lipinski's family. Override units and phantom points constitute rights to a portion of the profits generated by Coffeyville Acquisition LLC and Coffeyville Acquisition II LLC. The phantom unit appreciation plans are filed as exhibits 10.3 and 10.32 to the Company's Registration Statement on Form S-1, File No. 333-137588 (the "Registration Statement"). The limited liability company agreements of Coffeyville Acquisition LLC and Coffeyville Acquisition II LLC are filed as exhibits 10.34 and 10.35, respectively, to the Registration Statement. Mr. Lipinski does not have the power to vote or dispose of the shares of Common Stock that correspond to his ownership of common units in Coffeyville Acquisition LLC and Coffeyville Acquisition II LLC and thus does not have beneficial ownership of such shares. In addition, Mr. Lipinski does not have any pecuniary interest in the shares of Common Stock held by Coffeyville Acquisition LLC and Coffeyville Acquisition II LLC (or override units or phantom points) because he does not control either Coffeyville Acquisition LLC or Coffeyville Acquisition II LLC and does not have or share investment control over either entity's securities. Exhibit List: Exhibit 24: Power of Attorney

/s/ Susan M. Ball, Attorney-in-fact 10/22/2007

** Signature of Reporting Person Date

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 5 (b)(v).

** 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 is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

LIMITED POWER OF ATTORNEY

The undersigned, being an executive officer or director of CVR Energy, Inc. (the "Corporation"), who will thereby be subject to the reporting obligations of Section 16 of the Securities Exchange Act of 1934, as amended (the "Act"), with respect to securities of the Corporation, hereby constitutes and appoints each of Edmund S. Gross, James T. Rens and Susan M. Ball as the undersigned's true and lawful attorneys-in-fact and agents to (i) obtain filing codes from the Securities and Exchange Commission (the "SEC") so as to permit the filing of Forms 3, 4, and 5 with the SEC by or on behalf of the undersigned pursuant to Section 16 of the Act, and the rules and regulations promulgated thereunder, or any successor laws and regulations, as a consequence of the undersigned's ownership, acquisition or disposition of equity securities of the Corporation and (ii) execute and file for and on behalf of the undersigned Forms 3, 4, and 5 with the SEC, and to perform all acts necessary in order to obtain such codes and/or execute and file such Forms 3, 4, and 5, as applicable, as he or she, as applicable, shall deem appropriate. The undersigned hereby ratifies and confirms all that said attorneys-in-fact and agents shall do or cause to be done by virtue hereof.

This Limited Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, and 5 with respect to the undersigned's holdings of and transactions in securities issued by the Corporation, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

This Limited Power of Attorney is executed as of June 7, 2007.

/s/ John J. Lipinski

John J. Lipinski

Christopher G. Swanberg

Stanley A. Riemann

Wesley Clark

James T. Rens

Scott Lebovitz

Edmund S. Gross

George E. Matelich

Robert W. Haugen

Stanley de J. Osborne

Wyatt E. Jernigan

Kenneth A. Pontarelli

Kevan A. Vick

Mark Tomkins