

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

SCHEDULE 13G  
Under the Securities Exchange Act of 1934  
(Amendment No. 1)\*

-----  
CVR ENERGY, INC.  
-----

(Name of Issuer)

-----  
Common Stock, \$0.01 par value  
-----

(Title of Class of Securities)

-----  
12662P108  
-----

(CUSIP Number)

-----  
December 31, 2008  
-----

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

\*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 the disclosures provided in a prior cover page.

The information required in 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).

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-----  
CUSIP No. 12662P108  
-----

13G

-----  
1. Name of Reporting Person  
I.R.S. Identification No. of above Person

THE GOLDMAN SACHS GROUP, INC.

-----  
2. Check the Appropriate Box if a Member of a Group

(a)

(b)

-----  
3. SEC Use Only

-----  
4. Citizenship or Place of Organization  
Delaware

-----  
5. Sole Voting Power

Number of Shares  
200

-----  
6. Shared Voting Power

Beneficially Owned by  
31,433,360

-----  
7. Sole Dispositive Power

Each Reporting Person  
200

-----  
8. Shared Dispositive Power

With:  
31,433,360

-----  
9. Aggregate Amount Beneficially Owned by Each Reporting Person  
31,433,560

-----  
10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

-----  
11. Percent of Class Represented by Amount in Row (9)  
36.5%

-----  
12. Type of Reporting Person  
HC-CO

-----  
1. Name of Reporting Person  
I.R.S. Identification No. of above Person  
  
GOLDMAN, SACHS & CO.  
-----

-----  
2. Check the Appropriate Box if a Member of a Group

(a)   
(b)

-----  
3. SEC Use Only  
-----

-----  
4. Citizenship or Place of Organization  
  
New York  
-----

-----  
5. Sole Voting Power

Number of  
Shares

0

Beneficially

-----  
6. Shared Voting Power

31,433,360

Owned by

Each

-----  
7. Sole Dispositive Power

Reporting

0

Person

-----  
8. Shared Dispositive Power

With:

31,433,360  
-----

-----  
9. Aggregate Amount Beneficially Owned by Each Reporting Person

31,433,360  
-----

-----  
10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

-----  
11. Percent of Class Represented by Amount in Row (9)

36.5%  
-----

-----  
12. Type of Reporting Person

BD-PN-IA  
-----

-----  
1. Name of Reporting Person  
I.R.S. Identification No. of above Person  
  
Coffeyville Acquisition II LLC  
-----

2. Check the Appropriate Box if a Member of a Group

(a)   
(b)

3. SEC Use Only

-----  
4. Citizenship or Place of Organization  
  
Delaware  
-----

5. Sole Voting Power

Number of  
Shares

0  
-----  
6. Shared Voting Power

Beneficially

31,433,360

Owned by

Each

-----  
7. Sole Dispositive Power

Reporting

0

Person

-----  
8. Shared Dispositive Power

With:

31,433,360  
-----

9. Aggregate Amount Beneficially Owned by Each Reporting Person

31,433,360  
-----

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (9)

36.5 %  
-----

12. Type of Reporting Person

00  
-----

-----  
1. Name of Reporting Person  
I.R.S. Identification No. of above Person

GS Capital Partners V Institutional, L.P.

-----  
2. Check the Appropriate Box if a Member of a Group

(a)   
(b)

-----  
3. SEC Use Only

-----  
4. Citizenship or Place of Organization

Delaware

-----  
5. Sole Voting Power

Number of  
Shares

0

Beneficially

-----  
6. Shared Voting Power

5,620,242

Owned by

Each

-----  
7. Sole Dispositive Power

Reporting

0

Person

-----  
8. Shared Dispositive Power

With:

5,620,242

-----  
9. Aggregate Amount Beneficially Owned by Each Reporting Person

5,620,242

-----  
10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

-----  
11. Percent of Class Represented by Amount in Row (9)

6.5 %

-----  
12. Type of Reporting Person

PN  
-----

-----  
1. Name of Reporting Person  
I.R.S. Identification No. of above Person  
  
GS Advisors V, LLC  
-----

2. Check the Appropriate Box if a Member of a Group

(a)   
(b)

3. SEC Use Only

-----  
4. Citizenship or Place of Organization  
  
Delaware  
-----

5. Sole Voting Power

Number of  
Shares

0

Beneficially

6. Shared Voting Power

5,620,242

Owned by

Each

7. Sole Dispositive Power

Reporting

0

Person

8. Shared Dispositive Power

With:

5,620,242

-----  
9. Aggregate Amount Beneficially Owned by Each Reporting Person

5,620,242

-----  
10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

-----  
11. Percent of Class Represented by Amount in Row (9)

6.5 %

-----  
12. Type of Reporting Person

00  
-----

-----  
1. Name of Reporting Person  
I.R.S. Identification No. of above Person  
  
GS Capital Partners V Fund, L.P.  
-----

2. Check the Appropriate Box if a Member of a Group

(a)   
(b)

3. SEC Use Only

-----  
4. Citizenship or Place of Organization  
  
Delaware  
-----

5. Sole Voting Power

Number of  
Shares

0  
-----  
6. Shared Voting Power

Beneficially

16,389,665

Owned by

Each

-----  
7. Sole Dispositive Power

Reporting

0

Person

-----  
8. Shared Dispositive Power

With:

16,389,665  
-----

9. Aggregate Amount Beneficially Owned by Each Reporting Person

16,389,665  
-----

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (9)

19.0 %  
-----

12. Type of Reporting Person

PN  
-----

1. Name of Reporting Person  
I.R.S. Identification No. of above Person  
GSCP V Advisors, L.L.C.

2. Check the Appropriate Box if a Member of a Group

(a)   
(b)

3. SEC Use Only

4. Citizenship or Place of Organization  
Delaware

5. Sole Voting Power

Number of Shares  
Beneficially

6. Shared Voting Power

16,389,665

Owned by Each

7. Sole Dispositive Power

Reporting Person

8. Shared Dispositive Power

With: 16,389,665

9. Aggregate Amount Beneficially Owned by Each Reporting Person

16,389,665

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (9)

19.0 %

12. Type of Reporting Person

00



-----  
CUSIP No. 12662P108  
-----

13G

-----  
1. Name of Reporting Person  
I.R.S. Identification No. of above Person

GS Capital Partners V GmbH & Co. KG

-----  
2. Check the Appropriate Box if a Member of a Group

(a)   
(b)

-----  
3. SEC Use Only

-----  
4. Citizenship or Place of Organization

Germany

-----  
5. Sole Voting Power

Number of 0

Shares

Beneficially

-----  
6. Shared Voting Power

649,793

Owned by

Each

-----  
7. Sole Dispositive Power

Reporting

0

Person

-----  
8. Shared Dispositive Power

With:

649,793

-----  
9. Aggregate Amount Beneficially Owned by Each Reporting Person

649,793

-----  
10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

-----  
11. Percent of Class Represented by Amount in Row (9)

0.8%

-----  
12. Type of Reporting Person

PN  
-----

1. Name of Reporting Person  
I.R.S. Identification No. of above Person  
Goldman, Sachs Capital Management GP GmbH

2. Check the Appropriate Box if a Member of a Group

(a)   
(b)

3. SEC Use Only

4. Citizenship or Place of Organization  
Germany

5. Sole Voting Power

Number of  
Shares

0

Beneficially

6. Shared Voting Power

649,793

Owned by

Each

7. Sole Dispositive Power

Reporting

0

Person

8. Shared Dispositive Power

With:

649,793

9. Aggregate Amount Beneficially Owned by Each Reporting Person

649,793

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (9)

0.8%

12. Type of Reporting Person

PN

-----  
1. Name of Reporting Person  
I.R.S. Identification No. of above Person

GS Capital Partners V Offshore Fund, L.P.

-----  
2. Check the Appropriate Box if a Member of a Group

(a)   
(b)

-----  
3. SEC Use Only

-----  
4. Citizenship or Place of Organization

Cayman Islands

-----  
5. Sole Voting Power

Number of  
Shares

0

Beneficially

-----  
6. Shared Voting Power

8,466,218

Owned by

Each

-----  
7. Sole Dispositive Power

Reporting

0

Person

-----  
8. Shared Dispositive Power

With:

8,466,218

-----  
9. Aggregate Amount Beneficially Owned by Each Reporting Person

8,466,218

-----  
10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

-----  
11. Percent of Class Represented by Amount in Row (9)

9.8%

-----  
12. Type of Reporting Person

PN  
-----

-----  
1. Name of Reporting Person  
I.R.S. Identification No. of above Person  
  
GSCP V Offshore Advisors, L.L.C.  
-----

2. Check the Appropriate Box if a Member of a Group

(a)   
(b)

3. SEC Use Only

-----  
4. Citizenship or Place of Organization

Cayman Islands

-----  
5. Sole Voting Power

Number of  
Shares

0

Beneficially

-----  
6. Shared Voting Power

8,466,218

Owned by

Each

-----  
7. Sole Dispositive Power

Reporting

0

Person

-----  
8. Shared Dispositive Power

With:

8,466,218

-----  
9. Aggregate Amount Beneficially Owned by Each Reporting Person

8,466,218

-----  
10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

-----  
11. Percent of Class Represented by Amount in Row (9)

9.8%

-----  
12. Type of Reporting Person

00  
-----

- Item 1(a). Name of Issuer:  
CVR ENERGY, INC.
- Item 1(b). Address of Issuer's Principal Executive Offices:  
2277 Plaza Drive  
Suite 500  
Sugar Land, TX 77479
- Item 2(a). Name of Persons Filing:  
  
THE GOLDMAN SACHS GROUP, INC.  
GOLDMAN, SACHS & CO.  
Coffeyville Acquisition II LLC  
GS Capital Partners V Institutional, L.P.  
GS Advisors V, LLC  
GS Capital Partners V Fund, L.P.  
GSCP V Advisors, L.L.C.  
GS Capital Partners V GmbH & Co. KG  
Goldman, Sachs Capital Management GP GmbH  
GS Capital Partners V Offshore Fund, L.P.  
GSCP V Offshore Advisors, L.L.C.
- Item 2(b). Address of Principal Business Office or, if none, Residence:  
  
The Goldman Sachs Group, Inc., Goldman, Sachs & Co.,  
GS Capital Partners V Fund, L.P., GS Advisors V, L.L.C.,  
GS Capital Partners V Institutional, L.P., GSCP V  
Advisors, L.L.C., GSCP V Offshore Advisors, L.L.C.  
85 Broad Street  
New York, NY 10004  
  
GS Capital Partners V Offshore Fund, L.P.  
c/o M&C Corporate Services Ltd.,  
P.O. Box 309, Grand Cayman, Cayman Islands  
  
GS Capital Partners V GmbH & Co. KG  
Goldman, Sachs Capital Management GP GmbH  
MesseTurm, 60308 Frankfurt am Main, Germany  
  
Coffeyville Acquisition II LLC  
10 East Cambridge Circle Drive  
Suite 250  
Kansas City, KS 66103
- Item 2(c). Citizenship:  
  
THE GOLDMAN SACHS GROUP, INC. - Delaware  
GOLDMAN, SACHS & CO. - New York  
Coffeyville Acquisition II LLC - Delaware  
GS Capital Partners V Institutional, L.P. - Delaware  
GS Advisors V, LLC - Delaware  
GS Capital Partners V Fund, L.P. - Delaware  
GSCP V Advisors, L.L.C. - Delaware  
GS Capital Partners V GmbH & Co. KG - Germany  
Goldman, Sachs Capital Management GP GmbH - Germany  
GS Capital Partners V Offshore Fund, L.P. - Cayman Islands  
GSCP V Offshore Advisors, L.L.C. - Cayman Islands
- Item 2(d). Title of Class of Securities:  
Common Stock, \$0.01 par value
- Item 2(e). CUSIP Number:  
12662P108
- Item 3. If this statement is filed pursuant to Rules 13d-1(b) or 13d-2(b) or (c), check whether the person filing is a:
- (a).[ ] Broker or dealer registered under Section 15 of the Act (15 U.S.C. 78o).
- (b).[ ] Bank as defined in Section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c).[ ] Insurance company as defined in Section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d).[ ] Investment company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).

- (e).[ ] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f).[ ] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g).[ ] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h).[ ] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i).[ ] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j).[ ] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

- Item 4.                   Ownership.\*
- (a).           Amount beneficially owned:  
See the response(s) to Item 9 on the attached cover page(s).
- (b).           Percent of Class:  
See the response(s) to Item 11 on the attached cover page(s).
- (c).           Number of shares as to which such person has:
- (i).           Sole power to vote or to direct the vote: See the response(s) to Item 5 on the attached cover page(s).
- (ii).          Shared power to vote or to direct the vote: See the response(s) to Item 6 on the attached cover page(s).
- (iii).         Sole power to dispose or to direct the disposition of: See the response(s) to Item 7 on the attached cover page(s).
- (iv).         Shared power to dispose or to direct the disposition of: See the response(s) to Item 8 on the attached cover page(s).
- Item 5.           Ownership of Five Percent or Less of a Class.  
Not Applicable
- Item 6.           Ownership of More than Five Percent on Behalf of Another Person.  
Not Applicable
- Item 7.           Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.  
See Exhibit (99.2)
- Item 8.           Identification and Classification of Members of the Group.  
See Exhibit (99.3)
- Item 9.           Notice of Dissolution of Group.  
Not Applicable
- Item 10.          Certification.  
Not Applicable

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\* In accordance with the Securities and Exchange Commission Release No. 34-39538 (January 12, 1998) (the "Release"), this filing reflects the securities beneficially owned by certain operating units (collectively, the "Goldman Sachs Reporting Units") of The Goldman Sachs Group, Inc. and its subsidiaries and affiliates (collectively, "GSG"). This filing does not reflect securities, if any, beneficially owned by any operating units of GSG whose ownership of securities is disaggregated from that of the Goldman Sachs Reporting Units in accordance with the Release. The Goldman Sachs Reporting Units disclaim beneficial ownership of the securities beneficially owned by (i) any client accounts with respect to which the Goldman Sachs Reporting Units or their employees have voting or investment discretion, or both and (ii) certain investment entities of which the Goldman Sachs Reporting Units act as the general partner, managing general partner or other manager, to the extent interests in such entities are held by persons other than the Goldman Sachs Reporting Units.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 13, 2009

THE GOLDMAN SACHS GROUP, INC.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GOLDMAN, SACHS & CO.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

Coffeyville Acquisition II LLC

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GS Capital Partners V Institutional, L.P.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GS Advisors V, LLC

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GS Capital Partners V Fund, L.P.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GSCP V Advisors, L.L.C.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GS Capital Partners V GmbH & Co. KG

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

Goldman, Sachs Capital Management GP GmbH

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GS Capital Partners V Offshore Fund, L.P.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact



GSCP V Offshore Advisors, L.L.C.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher

Title: Attorney-in-fact

INDEX TO EXHIBITS

Exhibit No.	Exhibit
99.1	Joint Filing Agreement
99.2	Item 7 Information
99.3	Item 8 Information
99.4	Power of Attorney, relating to THE GOLDMAN SACHS GROUP, INC.
99.5	Power of Attorney, relating to GOLDMAN, SACHS & CO.
99.6	Power of Attorney relating to Coffeyville Acquisition II LLC
99.7	Power of Attorney, relating to GS Capital Partners V Institutional, L.P
99.8	Power of Attorney relating to GS Advisors V, LLC
99.9	Power of Attorney, relating to GS Capital Partners V Fund, L.P.
99.10	Power of Attorney, relating to GS CAPITAL PARTNERS V GmbH & CO. KG
99.11	Power of Attorney relating to Goldman, Sachs Capital Management GP GmbH
99.12	Power of Attorney, relating to GSCP V Advisors, L.L.C.
99.13	Power of Attorney, relating to GS Capital Partners V Offshore Fund, L.P.
99.14	Power of Attorney, relating to GSCP V Offshore Advisors, L.L.C.

JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k)(1) promulgated under the Securities Exchange Act of 1934, the undersigned agree to the joint filing of a Statement on Schedule 13G (including any and all amendments thereto) with respect to the Common Stock, \$ 0.01 par value, of CVR ENERGY, INC. and further agree to the filing of this agreement as an Exhibit thereto. In addition, each party to this Agreement expressly authorizes each other party to this Agreement to file on its behalf any and all amendments to such Statement on Schedule 13G.

Date: February 13, 2009

THE GOLDMAN SACHS GROUP, INC.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GOLDMAN, SACHS & CO.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

Coffeyville Acquisition II LLC

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GS Capital Partners V Institutional, L.P.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GS Advisors V, LLC

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GS Capital Partners V Fund, L.P.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GSCP V Advisors, L.L.C.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GS Capital Partners V GmbH & Co. KG

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

Goldman, Sachs Capital Management GP GmbH

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GS Capital Partners V Offshore Fund, L.P.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

GSCP V Offshore Advisors, L.L.C.

By:/s/ Ronald L. Christopher

-----  
Name: Ronald L. Christopher  
Title: Attorney-in-fact

## ITEM 7 INFORMATION

The securities being reported on by the Goldman Sachs Group, Inc. ("GS Group"), as a parent holding company, are owned by Coffeyville Acquisition II LLC, a Delaware limited liability company, or are owned, or may be deemed to be beneficially owned, by Goldman, Sachs & Co. ("Goldman Sachs"), a broker or dealer registered under Section 15 of the Act and an investment adviser registered under Section 203 of the Investment Advisers Act of 1940. Each of GS Capital Partners V Fund, L.P. and GS Capital Partners V Institutional, L.P., each a Delaware limited partnership, GS Capital Partners V Offshore Fund, L.P., a Cayman Islands exempted limited partnership and GS Capital Partners V GmbH & Co. KG, a German civil law partnership with limitation of liability (collectively, the "GS Funds"), is a member of Coffeyville Acquisition II LLC. The GS Funds own over 99% of the interests of Coffeyville Acquisition II LLC. The general partner, managing general partner, managing partner, managing member or member of each of the GS Funds is an affiliate of GS Group. Goldman Sachs is a wholly-owned subsidiary of GS Group. Goldman Sachs is the investment manager of certain of the GS Funds.

## ITEM 8 INFORMATION

Each of GS Capital Partners V Fund, L.P., GS Capital Partners V Offshore Fund, L.P., GS Capital Partners V Institutional, L.P., and GS Capital Partners V GmbH & Co. KG (collectively, the "GS Funds") is a member of Coffeyville Acquisition II LLC. The GS Funds own over 99% of the interests of Coffeyville Acquisition II LLC. Coffeyville Acquisition II LLC is a party to a Stockholders Agreement, dated as of October 16, 2007, by and among CVR Energy, Inc. (the "Company"), Coffeyville Acquisition II LLC and Coffeyville Acquisition LLC.

The Stockholders Agreement provides that each of Coffeyville Acquisition II LLC and Coffeyville Acquisition LLC have the right to appoint two members to the Company's board of directors and requires the parties to vote their Common Stock for directors that are designated in accordance with the provisions of the Stockholders Agreement. The Stockholders Agreement also contains certain provisions relating to tag-along rights among the parties. The aggregate number of shares of Common Stock beneficially owned collectively by Coffeyville Acquisition II LLC and Coffeyville Acquisition LLC based on available information is 62,866,720, which represents approximately 73% of the outstanding Common Stock. The share ownership reported for Coffeyville Acquisition II LLC and the GS Funds does not include any shares owned by the other parties to the Stockholders Agreement, except to the extent already disclosed in this Schedule 13G. Each of Coffeyville Acquisition II LLC and the GS Funds disclaims beneficial ownership of any shares of Common Stock owned by the other parties to the Stockholders Agreement, except to the extent already disclosed in this Schedule 13G.

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that THE GOLDMAN SACHS GROUP, INC. (the "Company") does hereby make, constitute and appoint each of Catherine Wedgbury, Ronald L. Christopher and Lauren LoFaro (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of December 4, 2007.

THE GOLDMAN SACHS GROUP, INC.

By: /s/ Gregory K. Palm

\_\_\_\_\_  
Name: Gregory K. Palm  
Title: Executive Vice President and General Counsel

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that GOLDMAN, SACHS & CO. (the "Company") does hereby make, constitute and appoint each of Catherine Wedgbury, Ronald L. Christopher and Lauren LoFaro, (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of December 4, 2007.

GOLDMAN, SACHS & CO.

By: /s/ Gregory K. Palm

\_\_\_\_\_  
Name: Gregory K. Palm  
Title: Managing Director



POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that COFFEYVILLE ACQUISITION II LLC (the "Company") does hereby make, constitute and appoint each of Catherine Wedgbury and Ronald L. Christopher (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of February 13, 2008.

COFFEYVILLE ACQUISITION II LLC

By: /s/ David Thomas  
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Name: David Thomas  
Title: Vice President

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that GS Capital Partners V Institutional, L.P. (the "Company") does hereby make, constitute and appoint each of Catherine Wedgbury, Ronald L. Christopher and Lauren LoFaro (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney-in-fact, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of February 8, 2008.

GS Capital Partners V Institutional, L.P.

By: /s/ Adrian M. Jones  
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Name: Adrian M. Jones  
Title: Managing Director

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that GS ADVISORS V, L.L.C. (the "Company") does hereby make, constitute and appoint each of Catherine Wedgbury and Ronald L. Christopher (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney-in-fact, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

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IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of February 13, 2008.

GS ADVISORS V, L.L.C.

By: /s/ Adrian M. Jones

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Name: Adrian M. Jones  
Title: Managing Director

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that GS Capital Partners V Fund, L.P. (the "Company") does hereby make, constitute and appoint each of Catherine Wedgbury, Ronald L. Christopher and Lauren LoFaro (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney-in-fact, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of February 8, 2008.

GS Capital Partners V Fund, L.P.

By: /s/ Adrian M. Jones

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Name: Adrian M. Jones

Title: Managing Director

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that GSCP V ADVISORS, L.L.C. (the "Company") does hereby make, constitute and appoint each of Catherine Wedgbury, Ronald L. Christopher and Lauren LoFaro (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney-in-fact, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of February 8, 2008.

GSCP V ADVISORS, L.L.C.

By: /s/ Adrian M. Jones

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Name: Adrian M. Jones  
Title: Managing Director

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that GS CAPITAL PARTNERS V GMBH & CO. KG (the "Company") does hereby make, constitute and appoint each of Ronald L. Christopher and Lauren LoFaro, acting individually, its true and lawful attorney, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, as amended, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of February 8, 2008.

GS CAPITAL PARTNERS V GmbH & CO. KG

By: Goldman Sachs Management GP GmbH

/s/ John E. Bowman

By: -----  
JOHN E. BOWMAN, Managing Director

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that GOLDMAN, SACHS MANAGEMENT GP GMBH (the "Company") does hereby make, constitute and appoint each of Catherine Wedgbury and Ronald L. Christopher, (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of February 12, 2008.

GOLDMAN, SACHS MANAGEMENT GP GMBH

By: /s/ John E. Bowman

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Name: John E. Bowman

Title: Managing Director

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that GS CAPITAL PARTNERS V OFFSHORE FUND, L.P.(the "Company") does hereby make, constitute and appoint each of Catherine Wedgbury, Ronald L. Christopher and Lauren LoFaro (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney-in-fact, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

THIS POWER OF ATTORNEY shall remain in full force and effect until either revoked in writing by the undersigned or until such time as the person or persons to whom power of attorney has been hereby granted cease(s) to be an employee of The Goldman Sachs Group, Inc. or one of its affiliates.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of February 8, 2008.

GS CAPITAL PARTNERS V OFFSHORE FUND, L.P.

By: /s/ Adrian M. Jones

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Name: Adrian M. Jones  
Title: Managing Director



POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that GSCP V OFFSHORE ADVISORS, L.L.C.(the "Company") does hereby make, constitute and appoint each of Catherine Wedgbury, Ronald L. Christopher and Lauren LoFaro (and any other employee of The Goldman Sachs Group, Inc. or one of its affiliates designated in writing by one of the attorneys-in-fact), acting individually, its true and lawful attorney-in-fact, to execute and deliver in its name and on its behalf whether the Company is acting individually or as representative of others, any and all filings required to be made by the Company under the Securities Exchange Act of 1934, (as amended, the "Act"), with respect to securities which may be deemed to be beneficially owned by the Company under the Act, giving and granting unto each said attorney-in-fact power and authority to act in the premises as fully and to all intents and purposes as the Company might or could do if personally present by one of its authorized signatories, hereby ratifying and confirming all that said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

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IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of February 8, 2008.

GSCP V OFFSHORE ADVISORS, L.L.C.

By: /s/ Adrian M. Jones

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Name: Adrian M. Jones  
Title: Managing Director