CVR ENERGY INC Form SC 13G/A February 14, 2011

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

SCHEDULE 13G Under the Securities Exchange Act of 1934 (Amendment No. 3)*

CVR ENERGY, INC.
(Name of Issuer)
Common Stock, \$0.01 par value
(Title of Class of Securities)
12662P108
(CUSIP Number)
Dogowhow 21 2010
December 31, 2010
(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)
[X] 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,

Page 1 of 30

see the Notes).

CUSIP	No. 12662P10	 08 	13G	
		ication 1	on No. of above Person GROUP, INC.	
2. Ch	eck the Appr	copriate) [_]) [x]
3. SE	CC Use Only			
4. Ci	tizenship or Delaware	Place o	f Organization	
		5. So.	le Voting Power	
Num	ber of		0	
Benef	ares icially ed by	6. Sh	ared Voting Power 15,497,571	
E	lach	7. So.	le Dispositive Power	
_	orting		0	
	erson With:	8. Sh	ared Dispositive Power	
9. Ag	gregate Amou		icially Owned by Each Reporting Person	
10. Ch	eck if the A	.ggregate	Amount in Row (9) Excludes Certain Sha	
				[_]
11. Pe	ercent of Cla	ss Repre	sented by Amount in Row (9)	

17.9 %

12. Type of Report	ing Person	
	Page 2 of 30	
CUSIP No. 12662P10	13G	
	ing Person Fication No. of above Person	
2. Check the Appr	opriate Box if a Member of a Group	
		(a) [_] (b) [x]
3. SEC Use Only		
4. Citizenship or	Place of Organization	
New York		
	5. Sole Voting Power	
Number of	0	
Shares	6. Shared Voting Power	
Beneficially	15,497,571	
Owned by		
Each	7. Sole Dispositive Power	
Reporting	0	
Person	8. Shared Dispositive Power	
With:	15,497,571	

9.	Aggregate Amo	ant Beneficially Owned by Each Reporting	Person
	15,497,5	'1	
10.	Check if the A	Aggregate Amount in Row (9) Excludes Cert	tain Shares
			[_]
11.	Percent of Cla	ass Represented by Amount in Row (9)	
	17.9 %		
12.	Type of Report	ing Person	
	BD-PN-IA		
		Page 3 of 30	
	SIP No. 12662P10	08 13G 	
1.	Name of Report	ing Person fication No. of above Person	
	COFFEYVIL	E ACQUISITION II LLC	
2.	Check the App:	copriate Box if a Member of a Group	
			(a) [_] (b) [x]
3.	SEC Use Only		
4.	Citizenship o	Place of Organization	
	Delaware		
	·	5. Sole Voting Power	
	Number of	0	
	Shares	6. Shared Voting Power	

	neficially Owned by		15,113,254	
R	Each eporting	7. Sole	Dispositive Power	
	Person With:	8. Shar	ed Dispositive Power	
9.	Aggregate Amou		ially Owned by Each Reportir	ng Person
10.	Check if the A	Aggregate A	mount in Row (9) Excludes Ce	ertain Shares
11.	Percent of Cla	ass Represe	nted by Amount in Row (9)	
12.	Type of Report	ing Person		
			Page 4 of 30	
CUS	IP No. 12662P10)8 	13G	
1.		fication No	. of above Person V INSTITUTIONAL, L.P.	
2.	Check the Appr	ropriate Bo	x if a Member of a Group	(a) [_] (b) [x]
3.	SEC Use Only			

4.	Citizenship o	r Plac	ce of Organization	
	Delaware			
		5.	Sole Voting Power	
	Number of		0	
В	Shares	6.	Shared Voting Power 2,702,230	
	Owned by Each	7.	•	
	Reporting Person		0	
	With:	8.	Shared Dispositive Power 2,702,230	
10.	 Check if the	 Aggre	gate Amount in Row (9) Excludes Cert	ain Shares
10.	Check if the	 Aggre	gate Amount in Row (9) Excludes Cert	ain Shares
				[_]
11.	Percent of Cl	ass Re	epresented by Amount in Row (9)	
	3.1 %			
12.	Type of Repor	 ting I	 Person	
	PN			
			Page 5 of 30	
	SIP No. 12662P1	08	13G	

1.	1. Name of Reporting Person I.R.S. Identification No. of above Person			
	GS ADVIS	ORS V,	L.L.C.	
2.	Check the Ap	propria	te Box if a Member of a Group	
			•) [x]
3.	SEC Use Only			
4.	Citizenship	or Plac	e of Organization	
	Delawar	е		
		5.	Sole Voting Power	
	Number of		0	
Б	Shares	6.	Shared Voting Power	
Б	eneficially Owned by		2,702,230	
	Each	7.	Sole Dispositive Power	
	Reporting		0	
	Person	8.	Shared Dispositive Power	
	With:		2,702,230	
9.	Aggregate Am	ount Be	eneficially Owned by Each Reporting Person	
	2,702,2	30		
10.			gate Amount in Row (9) Excludes Certain Sh	 ares
				[_]
11.			presented by Amount in Row (9)	
	3.1 %			
12.	Type of Repo	 rting E	erson	

	Page 6 of 30	
CUSIP No. 12662P		
Name of Repo	rting Person ification No. of above Person	
GS CAPIT	AL PARTNERS V FUND, L.P.	
2. Check the Ap	propriate Box if a Member of a G	Group
		(a) [_] (b) [x]
3. SEC Use Only		
	or Place of Organization	
4. Citizenship		
1. Citizenship Delawar Number of	e 	
A. Citizenship Delawar Number of Shares	e 5. Sole Voting Power	
A. Citizenship Delawar Number of Shares Beneficially	5. Sole Voting Power 0	
A. Citizenship Delawar Number of Shares	5. Sole Voting Power 0 6. Shared Voting Power	
Number of Shares Beneficially Owned by	5. Sole Voting Power 0 6. Shared Voting Power 7,880,200	
Number of Shares Beneficially Owned by Each	5. Sole Voting Power 0 6. Shared Voting Power 7,880,200 7. Sole Dispositive Power 0	

7,880,200

10.	Check if the	Aggregate Amount in Row (9) Exclude	es Certain Shares
			[_]
11.	Percent of C	ass Represented by Amount in Row (?)
		•	
	9.1 %		
12.	Type of Repo	ting Person	
	PN		
		Davis 7, af 20	
		Page 7 of 30	
		 08 13G	
1.	Name of Repo I.R.S. Ident	ting Person fication No. of above Person	
	GSCP V A	VISORS, L.L.C.	
2.	Check the Ap	propriate Box if a Member of a Group)
			(a) [_] (b) [x]
3.	SEC Use Only		
 4.	Citizonahin	r Place of Organization	
4.	Delawar		
	Delawal		
		5. Sole Voting Power	
	Number of	0	
	Shares	6. Shared Voting Power	
В	eneficially	7,880,200	
	Owned by	.,,000,200	
	Each	7. Sole Dispositive Power	

	Reporting	0	
	Person With:	8. Shared Dispositive Power 7,880,200	
9.	Aggregate Ar 7,880,2	nount Beneficially Owned by Each Re	eporting Person
10.	Check if the	e Aggregate Amount in Row (9) Exclu	udes Certain Shares
			[_]
11.	Percent of (Class Represented by Amount in Row	(9)
	9.1 %		
12.	Type of Repo	orting Person	
	00		
		Page 8 of 30	
	SIP No. 12662F	2108 13G	
1.		orting Person cification No. of above Person	
	GS CAPIT	TAL PARTNERS V GMBH & CO. KG	
2.	Check the Ag	opropriate Box if a Member of a Gro	 oup
			(a) [_] (b) [x]
3.	SEC Use Only	7	
4.	Citizenship	or Place of Organization	
	Germany	7	

		5.	Sole Voting Power
	Number of		0
Shares Beneficially			Shared Voting Power
		٥.	
	Owned by		312,422
	Each	7.	Sole Dispositive Power
Reporting			0
	Person		
	With:	8.	•
			312,422
9.	Aggregate Amo	ount Be	eneficially Owned by Each Reporting Person
	312,422		
10.	Check if the	Aggre	gate Amount in Row (9) Excludes Certain Shares
			[_]
11.	Percent of C	Lass Re	epresented by Amount in Row (9)
	0.4 %		
12.	Type of Repor	rting 1	Person
	PN		
			Page 9 of 30
CU:	SIP No. 12662P3	108	13G
1.	_		Person ion No. of above Person
			MANAGEMENT GP GMBH

2. Check the Appr	opria	ate Box if a Member of a Gro	oup
			(a) [_] (b) [x]
3. SEC Use Only			
4. Citizenship or Germany	Plac	ce of Organization	
	5.	Sole Voting Power	
Number of		0	
Shares Beneficially	6.	Shared Voting Power	
Owned by		312,422	
Each	7.	Sole Dispositive Power	
Reporting		0	
Person	8.	Shared Dispositive Power	
With:		312,422	
9. Aggregate Amou	int Be	eneficially Owned by Each Re	porting Person
312,422			
10. Check if the A	.ggrec	gate Amount in Row (9) Exclu	des Certain Shares
			[_]
11. Percent of Cla	ıss Re	presented by Amount in Row	(9)
0.4 %			
12. Type of Report	ing F	Person	
со			

Page 10 of 30

CUSIP No. 12662P1	 08 	13G	
	ficat	Person ion No. of above Person TNERS V OFFSHORE FUND, L.P.	
2. Check the App	 ropri	ate Box if a Member of a Group (a) [_] (b) [x]	
3. SEC Use Only			
4. Citizenship or Place of Organization Cayman Islands			
	5.	Sole Voting Power	
Number of		0	
Shares Beneficially Owned by	6.	Shared Voting Power 4,070,583	
Each	7.	Sole Dispositive Power	
Reporting		0	
Person With:	8.	Shared Dispositive Power 4,070,583	
9. Aggregate Amo	unt B	eneficially Owned by Each Reporting Person	
4,070,58	3		
10. Check if the	 Aggre	gate Amount in Row (9) Excludes Certain Shares	

11. Percent of C	Percent of Class Represented by Amount in Row (9)				
4.7 %					
12. Type of Repo	 rting Pe	erson			
PN					
		Page 11 of 30			
CUSIP No. 12662P	 108 	13G			
1. Name of Repo		erson on No. of above Person			
GSCP V O	FFSHORE	ADVISORS, L.L.C.			
2. Check the Ap	propriat	ce Box if a Member of a Group	(a) [_] (b) [x]		
3. SEC Use Only					
4. Citizenship Delawar		e of Organization			
	5.	Sole Voting Power			
Number of		0			
Shares Beneficially	6.	Shared Voting Power			
Owned by		4,070,583			
Each	7.	Sole Dispositive Power			
Reporting		0			
Person With:	8.	Shared Dispositive Power			
M T C11 •		4,070,583			

9. Aggregate Amount Beneficially Owned by Each Reporting Person 4,070,583 10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares _____ 11. Percent of Class Represented by Amount in Row (9) 4.7 % 12. Type of Reporting Person 00 ______ Page 12 of 30 Name of Issuer: Item 1(a). 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, L.L.C. GS CAPITAL PARTNERS V FUND, L.P. GSCP V ADVISORS, L.L.C. GS CAPITAL PARTNERS V GMBH & CO. KG GOLDMAN, SACHS 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 CAPITAL PARTNERS V INSTITUTIONAL, L.P., GS ADVISORS V, L.L.C, GSCP V ADVISORS, L.L.C., GSCP V OFFSHORE ADVISORS, L.L.C., GS CAPITAL PARTNERS V OFFSHORE FUND, L.P., GS CAPITAL PARTNERS V GMBH &

CO. KG:

200 West Street, New York, NY 10282

GOLDMAN, SACHS MANAGEMENT GP GMBH:
MesseTurm, 60308 Frankfurt am Main, Germany

COFFEYVILLE ACQUISITION II L.L.C.:
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, L.L.C. - 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 MANAGEMENT GP GMBH - Germany
GS CAPITAL PARTNERS V OFFSHORE FUND, L.P. - Cayman Islands
GSCP V OFFSHORE ADVISORS, L.L.C. - Delaware

- 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. 780).
 - (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).

 - (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).

Page 13 of 30

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 6. Ownership of More than Five Percent on Behalf of Another Person.

Clients of the Reporting Person(s) have or may have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, securities held in their accounts. Clients known to have such right or power with respect to more than 5% of the class of securities to which this report relates are:

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

^{*} 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.

Page 14 of 30

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 14, 2011

THE GOLDMAN SACHS GROUP, INC.

By:/s/ Jeremy Kahn

Name: Jeremy Kahn
Title: Attorney-in-fact

GOLDMAN, SACHS & CO.

By:/s/ Jeremy Kahn

Name: Jeremy Kahn
Title: Attorney-in-fact

COFFEYVILLE ACQUISITION II LLC

By:/s/ Jeremy Kahn

Name: Jeremy Kahn Title: Attorney-in-fact

GS CAPITAL PARTNERS V INSTITUTIONAL, L.P.

By:/s/ Jeremy Kahn

Name . Torony Vahr

Name: Jeremy Kahn
Title: Attorney-in-fact

GS ADVISORS V, L.L.C.

By:/s/ Jeremy Kahn

Name: Jeremy Kahn Title: Attorney-in-fact

GS CAPITAL PARTNERS V FUND, L.P.

By:/s/ Jeremy Kahn -----Name: Jeremy Kahn Title: Attorney-in-fact GSCP V Advisors, L.L.C. By:/s/ Jeremy Kahn -----Name: Jeremy Kahn Title: Attorney-in-fact GS CAPITAL PARTNERS V GMBH & CO. KG By:/s/ Jeremy Kahn Name: Jeremy Kahn Title: Attorney-in-fact GOLDMAN, SACHS MANAGEMENT GP GMBH By:/s/ Jeremy Kahn Name: Jeremy Kahn Title: Attorney-in-fact GS CAPITAL PARTNERS V OFFSHORE FUND, L.P. By:/s/ Jeremy Kahn _____ Name: Jeremy Kahn Title: Attorney-in-fact GSCP V OFFSHORE ADVISORS, L.L.C. By:/s/ Jeremy Kahn _____

Page 15 of 30

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.

Name: Jeremy Kahn Title: Attorney-in-fact

99.8	Power of Attorney, relating to GS ADVISORS V, L.L.C.
99.9	Power of Attorney, relating to
	GS CAPITAL PARTNERS V FUND, L.P.
99.10	Power of Attorney, relating to
	GSCP V ADVISORS, L.L.C.
99.11	Power of Attorney, relating to
	GS CAPITAL PARTNERS V GMBH & CO. KG
99.12	Power of Attorney, relating to
	GOLDMAN, SACHS MANAGEMENT GP GMBH
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.

Page 16 of 30

EXHIBIT (99.1)

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 14, 2011

THE GOLDMAN SACHS GROUP, INC.

By:/s/ Jeremy Kahn

Name: Jeremy Kahn Title: Attorney-in-fact

GOLDMAN, SACHS & CO.

By:/s/ Jeremy Kahn

Name: Jeremy Kahn Title: Attorney-in-fact

COFFEYVILLE ACQUISITION II LLC

By:/s/ Jeremy Kahn

Name: Jeremy Kahn
Title: Attorney-in-fact

GS CAPITAL PARTNERS V INSTITUTIONAL, L.P.

By:/s/ Jeremy Kahn

Name: Jeremy Kahn Title: Attorney-in-fact

GS ADVISORS V, L.L.C.

By:/s/ Jeremy Kahn

Name: Jeremy Kahn Title: Attorney-in-fact

GS CAPITAL PARTNERS V FUND, L.P.

By:/s/ Jeremy Kahn

Name: Jeremy Kahn Title: Attorney-in-fact

GSCP V ADVISORS, L.L.C.

By:/s/ Jeremy Kahn

Name: Jeremy Kahn Title: Attorney-in-fact

GS CAPITAL PARTNERS V GMBH & CO. KG

By:/s/ Jeremy Kahn

Name: Jeremy Kahn Title: Attorney-in-fact

GOLDMAN, SACHS MANAGEMENT GP GMBH

By:/s/ Jeremy Kahn

Name: Jeremy Kahn Title: Attorney-in-fact

GS CAPITAL PARTNERS V OFFSHORE FUND, L.P.

By:/s/ Jeremy Kahn

Name: Jeremy Kahn Title: Attorney-in-fact

GSCP V OFFSHORE ADVISORS, L.L.C.

By:/s/ Jeremy Kahn

Name: Jeremy Kahn Title: Attorney-in-fact

Page 17 of 30

EXHIBIT (99.2)

ITEM 7 INFORMATION

The securities being reported on by THE GOLDMAN SACHS GROUP, INC. ("GS Group"), as a parent holding company, 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 L.L.C. The GS Funds own over 99% of the interests of COFFEYVILLE ACQUISITION II L.L.C. 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.

Page 18 of 30

PAGE>

EXHIBIT (99.3)

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 L.L.C.. The GS Funds own over 99% of the interests of COFFEYVILLE ACQUISITION II L.L.C. is a party to a Stockholders Agreement, dated as of October 16, 2007, by and among CVR Energy, Inc. (the "Company"), COFFEYVILLE ACQUISITION II L.L.C. and COFFEYVILLE ACQUISITION L.L.C.

The Stockholders Agreement provides that each of COFFEYVILLE ACQUISITION II L.L.C. and COFFEYVILLE ACQUISITION L.L.C. 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 L.L.C. and COFFEYVILLE ACQUISITION L.L.C. based on available information is 34,860,456, which represents approximately 40.4% of the outstanding Common Stock. The share ownership reported for COFFEYVILLE ACQUISITION II L.L.C. 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 L.L.C. 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.

Page 19 of 30

POWER OF ATTORNEY

EXHIBIT (99.4)

KNOW ALL PERSONS BY THESE PRESENTS that THE GOLDMAN SACHS GROUP, INC. (the "Company") does hereby make, constitute and appoint each of Ronald L. Christopher, Dan Deluca, Robert Belva and Jeremy Kahn (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. The Company has the unrestricted right to unilaterally revoke this Power of Attorney.

This Power of Attorney shall be governed by, and construed in accordance with, the laws of the State of New York, without regard to rules of conflicts of law.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of September 7, 2010.

THE GOLDMAN SACHS GROUP, INC.

By: /s/ Gregory K. Palm

Name: Gregory K. Palm

Title: Executive Vice President and General Counsel

Page 20 of 30

EXHIBIT (99.5)

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that GOLDMAN, SACHS & CO. (the "Company") does hereby make, constitute and appoint each of Ronald L. Christopher, Dan Deluca, Robert Belva and Jeremy Kahn (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-infact 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. The Company has the unrestricted right to unilaterally revoke this Power of Attorney.

This Power of Attorney shall be governed by, and construed in accordance with, the laws of the State of New York, without regard to rules of conflicts of law.

IN WITNESS WHEREOF, the undersigned has duly subscribed these presents as of September 7, 2010.

GOLDMAN, SACHS & CO.

By: /s/ Gregory K. Palm

Name: Gregory K. Palm Title: Managing Director

Page 21 of 30

EXHIBIT (99.6)

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that COFFEYVILLE ACQUISITION II LLC (the "Company") does hereby make, constitute and appoint each of Ronald L. Christopher, Dan Deluca, Robert Belva and Jeremy Kahn (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 September 24, 2010.

COFFEYVILLE ACQUISITION II LLC

By: /s/ Edmund S. Gross

Name: Edmund S. Gross

Title: Vice President, General Counsel and Secretary

Page 22 of 30

EXHIBIT (99.7)

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 Ronald L. Christopher, Dan Deluca, Robert Belva and Jeremy Kahn (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 September 24, 2010.

GS CAPITAL PARTNERS V INSTITUTIONAL, L.P. By: GS ADVISORS V, L.L.C. its General Partner

By: /s/ Christine Vollertsen

Name: Christine Vollertsen

Title: Vice President and Secretary

Page 23 of 30

EXHIBIT (99.8)

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 Ronald L. Christopher, Dan Deluca, Robert Belva and Jeremy Kahn (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-infact 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 September 24, 2010.

GS ADVISORS V, L.L.C.

By: /s/ Christine Vollertsen

Name: Christine Vollertsen

Title: Vice President

Page 24 of 30

EXHIBIT (99.9)

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 Ronald L. Christopher, Dan Deluca, Robert Belva and Jeremy Kahn (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 August 12, 2010.

GS CAPITAL PARTNERS V FUND, L.P. By: GSCP V ADVISORS, L.L.C. its General Partner

By: /s/ Eric Goldstein

Name: Eric Goldstein

Title: Vice President and Secretary

Page 25 of 30

EXHIBIT (99.10)

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 Ronald L. Christopher, Dan Deluca, Robert Belva and Jeremy Kahn (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-infact 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 September 24, 2010.

GSCP V ADVISORS, L.L.C.

By: /s/ Christine Vollertsen

Name: Christine Vollertsen

Title: Vice President

Page 26 of 30

EXHIBIT (99.11)

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, Dan Deluca, Robert Belva and Jeremy Kahn (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 September 24, 2010.

GS CAPITAL PARTNERS V GMBH & CO. KG By: GS ADVISORS V, L.L.C., its General Partner

By: /s/ Christine Vollertsen

Name: Christine Vollertsen

Title: Vice President and Secretary

Page 27 of 30

EXHIBIT (99.12)

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 Ronald L. Christopher, Dan Deluca, Robert Belva and Jeremy Kahn (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 September 24, 2010.

GOLDMAN, SACHS MANAGEMENT GP GMBH

By: /s/ John E. Bowman

Name: John E. Bowman Title: Managing Director

Page 28 of 30

EXHIBIT (99.13)

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 Ronald L. Christopher, Dan Deluca, Robert Belva and Jeremy Kahn (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 September 24, 2010.

GS CAPITAL PARTNERS V OFFSHORE FUND, L.P. By: GSCP V OFFSHORE ADVISORS, L.L.C. its General Partner

By: /s/ Christine Vollertsen

Name: Christine Vollertsen

Title: Vice President and Secretary

Page 29 of 30

EXHIBIT (99.14)

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 Ronald L. Christopher, Dan Deluca, Robert Belva and Jeremy Kahn (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 September 24, 2010.

GSCP V OFFSHORE ADVISORS, L.L.C.

By: /s/ Christine Vollertsen

Name: Christine Vollertsen

Title: Vice President

Page 30 of 30