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

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

CVR ENERG	•
(Name of	

	Common Stock, \$0.01 par value
-	
	(Title of Class of Securities)

12662P108 (CUSIP Number)

December 31, 2007 (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, see the Notes).

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CU:	SIP 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 Delawar	or Place of Organization e
Number of Shares Beneficially Owned by Each Reporting Person With:	5. Sole Voting Power 0 6. Shared Voting Power 31,433,360 7. Sole Dispositive Power 0 8. Shared Dispositive Power 31,433,360
31,433,	
	Aggregate Amount in Row (9) Excludes Certain Shares [_]
	lass Represented by Amount in Row (9)
12. Type of Repo HC-CO	rting Person

Page 2 of 30

CUSIP No. 12662P10		
1. Name of Report I.R.S. Identif GOLDMAN, S	ing Person ication No. of above Pe ACHS & CO.	
	opriate Box if a Member	of a Group
		(a) [_] (b) [_]
3. SEC Use Only		
	Place of Organization	
New York		
	5. Sole Voting Power	
Number of	0	
Shares		
Beneficially	6. Shared Voting Pow	21
Owned by	31,433,360	
Each	7. Sole Dispositive	
Reporting	Θ	
Person	8. Shared Dispositiv	a Dower
With:	31,433,360	
		y Each Reporting Person
31,433,36	0	
		(9) Excludes Certain Shares
		[_]
	ss Represented by Amoun	t in Row (9)
36.5 %		
12. Type of Report BD-PN-IA		

CUSIP No. 12662P1	L08	13G
1. Name of Repor I.R.S. Identi Coffeyill	rting Person ification No. of abov Le Acquisition II LLO	
	propriate Box if a Me	ember of a Group
		(a) [_] (b) [_]
3. SEC Use Only		
4. Citizenship o Delaware	or Place of Organiza	tion
	5. Sole Voting I	Power
Number of	0	
Shares	6. Shared Voting	a Power
Beneficially	31,433,3	
Owned by		
Each Reporting	 Sole Disposi 0 	ive Power
Person		
With:	8. Shared Dispos	itive Power
	31,433,3	
9. Aggregate Amo	ount Beneficially Own	ned by Each Reporting Person
31,433,3	360	
	Aggregate Amount in	Row (9) Excludes Certain Shares
		[_]
	Lass Represented by /	
36.5 %		
12. Type of Repor		
00		

CUSIP No. 12662P		
1. Name of Repo	orting Person cification No. of above Person	
GS Capit	al Partners V Institutional, L.P.	
	opropriate Box if a Member of a Group	
	(a) [_] (b) [_]	
3. SEC Use Only	,	
	or Place of Organization e	
	5. Sole Voting Power	
Number of	0	
Shares	6. Shared Voting Power	
Beneficially	5,620,242	
Owned by		
Each	7. Sole Dispositive Power	
Reporting	0	
Person	8. Shared Dispositive Power	
With:	5,620,242	
9. Aggregate Am	nount Beneficially Owned by Each Reporting Person	
5,620,2	242	
10. Check if the	e Aggregate Amount in Row (9) Excludes Certain Shares	
	[_]	
	Class Represented by Amount in Row (9)	
6.5%		
12. Type of Repo		
PN		

CUSIP No. 12662P10		
 Name of Report I.R.S. Identif GS Advisor 	ication No. of above Person s V, L.L.C.	
	opriate Box if a Member of a G	
		(a) [_] (b) [_]
3. SEC Use Only		
	Place of Organization	
Delaware		
	5. Sole Voting Power	
Number of	0	
Shares		
Beneficially	 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 Amou	nt Beneficially Owned by Each	Reporting Person
5,620,242		
	ggregate Amount in Row (9) Exc	
		[_]
11. Percent of Cla	ss Represented by Amount in Ro	
6.5%		
12. Type of Report	ing Person	
00		

CUSIP No. 12662P1		
	ting Person fication No. of above Person l Partners V Fund, L.P.	
	propriate Box if a Member of a Grou	
		(a) [_] (b) [_]
3. SEC Use Only		
	or Place of Organization	
Delaware		
	5. Sole Voting Power	
Number of	0	
Shares	6. Shared Voting Power	
Beneficially	16,389,665	
Owned by		
Each	7. Sole Dispositive Power	
Reporting	0	
Person With:	8. Shared Dispositive Power	
	16,389,665	
9. Aggregate Amo	ount Beneficially Owned by Each Rep	oorting Person
16,389,6	65	
10. Check if the	Aggregate Amount in Row (9) Exclud	les Certain Shares
		[_]
11. Percent of Cl	ass Represented by Amount in Row (9)
19.0%		
12. Type of Repor	ting Person	
PN		

CUSIP No. 12662P1	
	ting Person fication No. of above Person visors, L.L.C.
	ropriate Box if a Member of a Group
	(a) [_] (b) [_]
3. SEC Use Only	
	r Place of Organization
Delaware	
	5. Sole Voting Power
Number of	0
Shares	
Beneficially	 Shared Voting Power 16,389,665
Owned by	10, 309, 003
Each	7. Sole Dispositive Power
Reporting	Θ
Person	8. Shared Dispositive Power
With:	16,389,665
9. Aggregate Amo	unt Beneficially Owned by Each Reporting Person
16,389,6	
10. Check if the	Aggregate Amount in Row (9) Excludes Certain Shares
	[_]
11. Percent of Cla	ass Represented by Amount in Row (9)
19.0%	
12. Type of Report	ting Person
00	

CUSIP No. 12662P1		3G		
 Name of Reporting Person I.R.S. Identification No. of above Person 				
GS Capita	al Partners V GmbH & Co	KG		
	propriate Box if a Membe	er of a Group		
		(a) [_] (b) [_]		
3. SEC Use Only				
	or Place of Organization	 I		
Germany				
	5. Sole Voting Powe			
Number of	0			
Shares				
Beneficially	6. Shared Voting Po	wer		
Owned by	649,793			
Each	7. Sole Dispositive			
Reporting	0			
Person	8. Shared Disposit:	ive Power		
With:	649,793			
9. Aggregate Amo	ount Beneficially Owned	by Each Reporting Person		
649,793				
	Aggregate Amount in Row	v (9) Excludes Certain Shares		
		[_]		
11. Percent of C	Lass Represented by Amou	unt in Row (9)		
0.8%				
12. Type of Repor				
PN				

CUSIP No. 12662P1		
1. Name of Repor I.R.S. Identi		
	propriate Box if a Member o	f a Group
	·	(a) [_] (b) [_]
3. SEC Use Only		
	or Place of Organization	
Germany		
	5. Sole Voting Power	
Number of	0	
Shares		
Beneficially	6. Shared Voting Power	
Owned by	649,793	
Each	7. Sole Dispositive Po	
Reporting	Θ	
Person	8. Shared Dispositive	Power
With:	649,793	
	ount Beneficially Owned by	Each Reporting Person
649,793		
	Aggregate Amount in Row (9) Excludes Certain Shares
		[_]
	ass Represented by Amount	
0.8%		
12. Type of Repor		
PN		

CUSIP No. 12662P108	136			
 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				
	ace of Organization	-		
Cayman Islar	ds			
5	Sole Voting Power	-		
Number of	0			
Shares	· · · · · · · · · · · · · · · · · · ·			
6. Beneficially	Shared Voting Power			
Owned by	8,466,218			
Each 7.	Sole Dispositive Power			
Reporting	0			
Person	Shared Dispesitive Dever			
8. With:	Shared Dispositive Power 8,466,218			
	0,400,210	_		
9. Aggregate Amount	Beneficially Owned by Each Reporting Person			
8,466,218				
	egate 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				
		-		

CUSIP No. 12662P108	13G			
 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) [_]			
3. SEC Use Only	(b) [_]			
	Place of Organization			
Cayman Is				
	5. Sole Voting Power			
Number of	0			
Shares	 6. Shared Voting Power 	-		
Beneficially	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				
	ggregate Amount in Row (9) Excludes Certain Shares			
	[_]			
11. Percent of Clas	ss Represented by Amount in Row (9)			
9.8%				
12. Type of Report	ng 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, Texas 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 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, 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 Capital Management GP GmbH - Germany GS Capital Partners V Offshore Fund, L.P.- Cayman Islands GSCP V Offshore Advisors, L.L.C. - Delaware 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. 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). (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).

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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. 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.

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Date: February 14, 2008
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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, L.L.C. 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 Advisors V, 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 Page 15 of 30

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
00.40	GS Capital Partners V Fund, L.P.
99.10	Power of Attorney, relating to
00.11	GS CAPITAL PARTNERS V GmbH & CO. KG
99.11	Power of Attorney relating to
99.12	Goldman, Sachs Capital Management GP GmbH
99.12	Power of Attorney, relating to
99.13	GSCP V Advisors, L.L.C. Power of Attorney, relating to
99.13	GS Capital Partners V Offshore Fund, L.P.
99.14	Power of Attorney, relating to
55.14	GSCP V Offshore Advisors, L.L.C.

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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, 2008

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, L.L.C.

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 Advisors V, 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

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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.

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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. 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.

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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 Company under the Act, giving and granting unto each said by the 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

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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

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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

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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.

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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.

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.

GS ADVISORS V, L.L.C.

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

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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 Name: Adrian M. Jones Title: Managing Director

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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 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 Name: Adrian M. Jones Title: Managing Director

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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

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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

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KNOW ALL PERSONS BY THESE PRESENTS that GS CAPTIAL 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 Name: Adrian M. Jones Title: Managing Director

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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.

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 OFFSHORE ADVISORS, L.L.C.

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