

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 3561

June 27, 2016

J. Bryant Kirkland III SVP, Treasurer and CFO Vector Group Ltd. 4400 Biscayne Boulevard Miami, Florida 33137

**Re:** Vector Group Ltd.

Form 8-K

Filed April 28, 2016 File No. 001-05759

Dear Mr. Kirkland:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk Branch Chief Office of Transportation and Leisure