

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): FEBRUARY 25, 1997

BROOKE GROUP LTD.
(Exact name of registrant as specified in its charter)

DELAWARE
(State or other jurisdiction of incorporation)

1-5759
(Commission File Number)

51-0255124
(I.R.S. Employer Identification No.)

100 S.E. SECOND STREET, MIAMI, FLORIDA
(Address of principal executive offices)

33131
(Zip Code)

(305) 579-8000
(Registrant's telephone number, including area code)

(NOT APPLICABLE)
(Former name or former address, if changed since last report)

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

(c) Exhibits.

EXHIBIT INDEX

23.4 Consent of Coopers and Lybrand L.L.P. relating to Brooke Group Ltd.'s registration statements on Form S-3 (No. 33-38869 and No. 33-63119).

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

BROOKE GROUP LTD.

By: /s/ Richard J. Lampen

Name: Richard J. Lampen
Title: Executive Vice President

Date: February 26, 1997

INDEX TO EXHIBITS

Exhibit No.	Exhibit	Sequentially Numbered Page
23.4	Consent of Coopers and Lybrand L.L.P. relating to Brooke Group Ltd.'s registration statements on Form S-3 (No. 33-38869 and No. 33-63119).	

CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the incorporation by reference in the registration statements of Brooke Group Ltd. on Form S-3 (No. 33-38869 and 33-63119) of our report, dated April 10, 1996, on our audit of the consolidated financial statements of New Valley Corporation and Subsidiaries as of December 31, 1995, and for the year ended December 31, 1995, appearing in the Annual Report on Form 10-K of Brooke Group Ltd. for the fiscal year ended December 31, 1995, filed with the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934.

Coopers & Lybrand L.L.P.

Miami, Florida
February 25, 1997