

June 15, 2007

Mail Stop 3561

J. Bryant Kirkland III  
Vice President and Chief Financial Officer  
Vector Group Ltd.  
100 S.E. Second Street  
Miami, FL 33131

**RE: Vector Group Ltd.**  
**File No. 001-05759**  
**Form 10-K: For the Fiscal Year Ended December 31, 2006**

Dear Mr. Kirkland:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Fay  
Branch Chief