



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

January 14, 2009

Howard M. Lorber
Chief Executive Officer
Vector Group Ltd.
100 S.E. Second Street
Miami, FL 33131

Re: Vector Group
File Number: 1-5759
Form 10-K for the fiscal year ended December 31, 2007
Schedule 14 filed 4/25/2008

Dear Mr. Lorber:

We have completed our legal review of your Form 10-K for the fiscal year ended December 31, 2007 and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact me at (202) 551-3314 with any other questions.

Sincerely,

Daniel Morris
Attorney-Advisor