

**UNITED STATES
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): May 11, 2011

VECTOR GROUP LTD.

(Exact name of Registrant as specified in its charter)

Delaware

(State or other jurisdiction
of incorporation)

1-5759

(Commission File Number)

65-0949535

(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)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01. Other Events

On May 11, 2011, Vector Group, Ltd. (the “Company”) issued a press release, which is attached hereto as Exhibit 99.1 and is incorporated herein by reference, announcing that it had extended its exchange offer for its 11% Senior Secured Notes due 2015, in the aggregate principal amount of \$90,000,000, until 5:00 p.m., New York City time, on Wednesday, May 18, 2011.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release dated May 12, 2011.

SIGNATURES

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 hereunto duly authorized.

VECTOR GROUP LTD.

By: /s/ J. Bryant Kirkland III

J. Bryant Kirkland III

Vice President and Chief Financial Officer

Date: May 12, 2011

FOR IMMEDIATE RELEASE

Contact: Paul Caminiti/Carrie Bloom/Jonathan Doorley
Sard Verbinnen & Co
212-687-8080

**VECTOR GROUP LTD. EXTENDS EXCHANGE OFFER DEADLINE FOR
11% SENIOR SECURED NOTES
IN THE AGGREGATE PRINCIPAL AMOUNT OF \$90 MILLION**

MIAMI, FL, May 12, 2011 — Vector Group Ltd. (NYSE: VGR) (the “Company”) today announced that it has extended the expiration of its exchange offer from 5:00 p.m., New York City Time, on Wednesday, May 11, 2011 to 5:00 p.m., New York City Time, on Wednesday, May 18, 2011. Pursuant to the exchange offer, the Company’s 11% Senior Secured Notes due 2015 (the “new notes”) which have been registered under the Securities Act of 1933, as amended, are offered for exchange for the \$90 million of outstanding 11% Senior Secured Notes due 2015 which were issued on December 3, 2010 in a transaction exempt from registration (the “old notes”).

As of 5:00 p.m., New York City time, on May 11, 2011, \$89 million in aggregate principal amount of the old notes (or approximately 98.89% of the old notes) had been tendered pursuant to the exchange offer. The exchange offer has been extended in order to allow additional time for the holders of the remaining \$1 million aggregate principal amount of the old notes to participate in the exchange offer.

Except for the extension of the expiration date of the exchange offer for the \$90 million of outstanding 11% Senior Secured Notes due 2015, all other terms, conditions and provisions of the exchange offer remain effective as of the date hereof.

Questions concerning the delivery of appropriate documentation and the old notes should be directed to the exchange agent, U.S. Bank National Association, attention Specialized Finance Department, at (800) 934-6802.

The old notes have not been registered under the Securities Act of 1933, as amended, and may not be offered or sold in the United States absent registration or an applicable exemption from registration requirements. This press release shall not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of, these securities in any state in which such offer, solicitation or sale would be unlawful prior to the registration or qualification under the securities laws of any such state.

Vector Group is a holding company that indirectly owns Liggett Group LLC and Vector Tobacco Inc. and directly owns New Valley LLC.

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