

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): APRIL 14, 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)

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 of former address, if changed since last report)

(c) Exhibits.

EXHIBIT INDEX

- 23.5 Consent of Coopers & Lybrand L.L.P. relating to Brooke Group Ltd.'s registration statements on Form S-3 (No. 33-38869 and No. 33-63119) and Form S-8 (No. 333-24217).
- 23.6 Consent of Price Waterhouse LLP relating to Brooke Group Ltd.'s registration statements on Form S-3 (No. 33-38869 and No. 33-63119) and Form S-8 (No. 333-24217).
- 23.7 Consent of KPMG Peat Marwick LLP relating to Brooke Group Ltd.'s registration statements on Form S-3 (No. 33-38869 and No. 33-63119) and Form S-8 (No. 333-24217).
- 23.8 Consent of Arthur Andersen LLP relating to Brooke Group Ltd.'s registration statements on Form S-3 (No. 33-38869 and No. 33-63119) and Form S-8 (No. 333-24217).

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: April 16, 1997

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 No. 33-63119) and Form S-8 (No. 333-24217): (i) of our report, dated March 27, 1997, on our audits of the consolidated financial statements and financial statements schedule of Brooke Group Ltd. and Subsidiaries as of December 31, 1996 and 1995, and for the years ended December 31, 1996, 1995, and 1994 and (ii) of our report, dated March 24, 1997, on our audit of the consolidated financial statements of New Valley Corporation and Subsidiaries as of December 31, 1996 and December 31, 1995, and for the years ended December 31, 1996 and December 31, 1995, which reports are included in the Annual Report on Form 10-K/A No. 1 of Brooke Group Ltd. for the year ended December 31, 1996.

Coopers & Lybrand L.L.P.

Miami, Florida
April 14, 1997

CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the incorporation by reference in the Prospectus constituting part of the Registration Statements on Form S-3 (No. 33-38869 and No. 33-63119) and Form S-8 (No. 333-24217) of our report dated March 24, 1995, relating to the financial statements of New Valley Corporation and its subsidiaries, which appears on page F-52 of the Brooke Group Ltd. Annual Report on Form 10-K/A No. 1 for the year ended December 31, 1996.

Price Waterhouse LLP

Morristown, New Jersey
April 14, 1997

CONSENT OF INDEPENDENT AUDITORS

The Board of Directors
Brooke Group Ltd.

We consent to the incorporation by reference of our report dated March 9, 1995 in the registration statements on Form S-3 (No. 33-38869 and No. 33-63119) and Form S-8 (No. 333-24217) of Brooke Group Ltd., relating to the consolidated statements of operations, stockholders' deficiency and cash flows of MAI Systems Corporation for the year ended December 31, 1994 and related schedule, which report appears in the December 31, 1996 annual report on Form 10-K/A No. 1 of Brooke Group Ltd.

KPMG Peat Marwick LLP

Orange County, California
April 14, 1997

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

The Board of Directors
Brooke Group Ltd.

We consent to the incorporation by reference of our report dated February 11, 1997 in the registration statements on Form S-3 (No. 33-38869 and No. 33-63119) on Form S-8 (No. 333-24217) of Brooke Group Ltd., relating to the consolidated balance sheets of Thinking Machines Corporation and subsidiaries as of December 31, 1996 and the related consolidated statements of operations, stockholders' investment and cash flows for the year then ended, which report appears in the December 31, 1996 annual report on Form 10-K of New Valley Corporation.

Arthur Andersen LLP

Boston, Massachusetts
April 14, 1997