

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 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 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

- 23.1 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).
- 23.2 Consent of Price Waterhouse LLP relating to Brooke Group Ltd.'s registration statements on Form S-3 (No. 33-38869 and No. 33-63119).
- 23.3 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).

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 of the undersigned hereunto duly authorized.

BROOKE GROUP LTD.

By: /s/ Joselynn D. Van Siclen

Name: Joselynn D. Van Siclen
Title: Vice President and Chief
Financial Officer

Date: February 14, 1997

INDEX TO EXHIBITS

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CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the incorporation by reference in the registration statements of Brooke Group Ltd. and Subsidiaries (the "Company") on Form S-3 (No. 33-38869 and 33-63119) of our report, which includes an explanatory paragraph relating to the Company's change in accounting in 1993 for postretirement benefits other than pensions to conform with Statement of Financial Accounting Standards No. 106, dated April 15, 1996, on our audits of the consolidated financial statements and financial statement schedule of Brooke Group Ltd. and Subsidiaries as of December 31, 1995 and 1994, and for the years ended December 31, 1995, 1994, and 1993, appearing in the Annual Report on Form 10-K of Brooke Group Ltd. and Subsidiaries 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 10, 1997

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby 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) of our report dated March 24, 1995, relating to the financial statements of New Valley Corporation and its subsidiaries, which appears on page C-51 of the Brooke Group Ltd. Annual Report on Form 10-K for the year ended December 31, 1995.

Price Waterhouse LLP

Morristown, New Jersey
February 10, 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) of Brooke Group Ltd., relating to the consolidated balance sheet of MAI Systems Corporation as of December 31, 1994, and the related consolidated statements of operations, stockholders' deficiency and cash flows for the years ended December 31, 1994 and 1993, and related schedule, which report appears in the December 31, 1995 annual report on Form 10-K of Brooke Group Ltd.

KPMG Peat Marwick LLP

Orange County, California
February 10, 1997