

**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): December 16, 2010

**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))

**Item 1.01. Entry into a Material Definitive Agreement.**

On December 16, 2010, Accommodations Acquisition Corporation (“Accommodations Subsidiary”), a Delaware corporation and a subsidiary of Vector Group Ltd. (the “Company”), agreed to join certain of the Company’s other subsidiaries (the “Subsidiary Guarantors”) as a guarantor of the Company’s 11% Senior Secured Notes due 2015 (the “Notes”). The Notes are governed by the terms of an Indenture, dated as of August 16, 2007 (the “Base Indenture”), as supplemented by a First Supplemental Indenture, dated as of July 15, 2008 (the “First Supplemental Indenture”), a Second Supplemental Indenture, dated as of September 1, 2009 (the “Second Supplemental Indenture”), a Third Supplemental Indenture, dated as of April 20, 2010 (the “Third Supplemental Indenture”), a Fourth Supplemental Indenture, dated as of December 3, 2010 (the “Fourth Supplemental Indenture”) and a Fifth Supplemental Indenture, dated as of December 16, 2010 (the “Fifth Supplemental Indenture” and together with the Base Indenture, the First Supplemental Indenture, the Second Supplemental Indenture, the Third Supplemental Indenture and the Fourth Supplemental Indenture, the “Indenture”), among the Company, the Subsidiary Guarantors and U.S. Bank National Association, as trustee. The Notes are fully and unconditionally guaranteed on a joint and several basis by Accommodations Subsidiary as well as all of the wholly owned domestic subsidiaries of the Company that are engaged in the conduct of the Company’s cigarette businesses. In addition, some of the guarantees are secured by second priority or first priority security interests in certain collateral of some of the Subsidiary Guarantors pursuant to security and pledge agreements. Accommodations Subsidiary was not required to and did not provide any security for its guarantee.

In connection with the issuance of \$90 million aggregate principal amount of the Notes (the “December 2010 Notes”) on December 3, 2010, the Company and the Subsidiary Guarantors entered into a Registration Rights Agreement (the “Registration Rights Agreement”) with Jefferies & Company, Inc., as the initial purchaser. Under the Registration Rights Agreement, the Company and the Subsidiary Guarantors agreed to consummate a registered exchange offer for the December 2010 Notes within 360 days after the date of the initial issuance of the December 2010 Notes. The Company and the Subsidiary Guarantors further agreed to file and keep effective for a certain time period a shelf registration statement for the resale of the December 2010 Notes if an exchange offer cannot be effected and under certain other circumstances. On December 16, 2010 and pursuant to the terms of the Registration Rights Agreement, Accommodations Subsidiary entered into a Joinder Agreement to the Registration Rights Agreement (the “Joinder Agreement”) whereby it agreed to be bound by the terms of the Registration Rights Agreement.

The summaries of the Fifth Supplemental Indenture and the Joinder Agreement are qualified in their entirety by reference to the copies of the Fifth Supplemental Indenture and the Joinder Agreement attached as Exhibits 4.1 and 4.2 hereto, respectively, which are incorporated herein by reference. Copies of the Base Indenture, the First Supplemental Indenture, the Second Supplemental Indenture, the Third Supplemental Indenture and the Fourth Supplemental Indenture were filed as Exhibit 4.1 to the Company’s Current Reports on Form 8-K filed with the Securities and Exchange Committee (the “SEC”) on August 17, 2007, July 15, 2008, September 1, 2009, April 21, 2010 and December 3, 2010, respectively. A copy of the Registration Rights Agreement was filed as Exhibit 4.2 to the Company’s Current Report on Form 8-K filed with the SEC on December 3, 2010.

**Item 2.03. Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant.**

See Item 1.01, which is incorporated herein by reference.

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**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
4.1	Fifth Supplemental Indenture, dated as of December 16, 2010, among Vector Group Ltd., Accommodations Acquisition Corporation, the Subsidiary Guarantors and U.S. Bank National Association, as trustee
4.2	Joinder Agreement to Registration Rights Agreement, dated as of December 16, 2010, by Accommodations Acquisition Corporation

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**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: December 17, 2010

VECTOR GROUP LTD.

ACCOMMODATIONS ACQUISITION CORPORATION

AND EACH OF THE GUARANTORS PARTY HERETO

11% SENIOR SECURED NOTES DUE 2015

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FIFTH SUPPLEMENTAL INDENTURE

Dated as of December 16, 2010

To

INDENTURE

Dated as of August 16, 2007

As supplemented by First Supplemental Indenture dated as of July 15, 2008,

Second Supplemental Indenture dated as of September 1, 2009,

Third Supplemental Indenture dated as of April 20, 2010 and

Fourth Supplemental Indenture dated as of December 3, 2010

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U.S. BANK NATIONAL ASSOCIATION

as Trustee and as Collateral Agent

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## FIFTH SUPPLEMENTAL INDENTURE

FIFTH SUPPLEMENTAL INDENTURE (this "Fifth Supplemental Indenture"), dated as of December 16, 2010, among Accommodations Acquisition Corporation, a Delaware corporation (the "Guaranteeing Subsidiary") and a subsidiary of Vector Group Ltd., a Delaware corporation (the "Company"), the Company, the Guarantors (as defined in the Base Indenture referred to herein) and U.S. Bank National Association, as Trustee and Collateral Agent (the "Trustee").

### WITNESSETH

WHEREAS, the Company and the Guarantors have heretofore executed and delivered an Indenture, dated as of August 16, 2007 (the "Base Indenture"), as supplemented by a First Supplemental Indenture, dated as of July 15, 2008 (the "First Supplemental Indenture"), a Second Supplemental Indenture, dated as of September 1, 2009 (the "Second Supplemental Indenture"), a Third Supplemental Indenture, dated as of April 20, 2010 (the "Third Supplemental Indenture"), and a Fourth Supplemental Indenture, dated as of December 3, 2010 (the "Fourth Supplemental Indenture" and, together with the Base Indenture, the First Supplemental Indenture, the Second Supplemental Indenture and the Third Supplemental Indenture, the "Indenture"), providing for the issuance by the Company of its 11% Senior Secured Notes due 2015 (the "Notes");

WHEREAS, pursuant to Section 9.01(4) of the Indenture, the Company, the Guarantors and the Trustee may amend the Indenture without the consent of any Holders of Notes to provide additional rights or benefits to the Holders of Notes;

WHEREAS, amending the Indenture to include the Guaranteeing Subsidiary within the definition of "Guarantors" would provide additional rights and benefits to the Holders of Notes;

WHEREAS, the Indenture requires that an entity that constitutes a Guarantor shall join the Company and the existing Guarantors in executing and delivering to the Trustee a supplemental indenture pursuant to which such entity shall unconditionally guarantee all of the Company's Obligations under the Notes and the Indenture on the terms and conditions set forth herein (the "Note Guarantee"); and

WHEREAS, pursuant to Section 9.01 of the Indenture, the Trustee is authorized to execute and deliver this Fifth Supplemental Indenture.

NOW, THEREFORE, in consideration of the foregoing and for other good and valuable consideration, the receipt of which is hereby acknowledged, the Company, the Guarantors, the Trustee and the Guaranteeing Subsidiary mutually covenant and agree for the equal and ratable benefit of the Holders of the Notes as follows:

1. CAPITALIZED TERMS. Capitalized terms used herein without definition shall have the meanings assigned to them in the Indenture. The rules of interpretation set forth in the Indenture shall be applied here as if set forth in full herein.

2. DEFINITION OF GUARANTORS. The following definition of "Guarantors" is hereby amended by the addition of the bold language:

"Guarantors" means each of:

(1) the Liggett Guarantors;

(2) the Domestic Subsidiaries of the Company on the date of this **Base Indenture**, other than the New Valley Subsidiaries, **and Accommodations Acquisition Corporation, a Delaware corporation**; and

(3) any other Subsidiary of the Company that executes a Note Guarantee in accordance with the provisions of this Indenture,

and their respective successors and assigns, in each case, until the Note Guarantee of such Person has been released in accordance with the provisions of this Indenture.

3. **AGREEMENT TO GUARANTEE.** The Guaranteeing Subsidiary hereby agrees to provide an unconditional Guarantee on the terms and subject to the conditions set forth in the Note Guarantee and in the Indenture including but not limited to Article 11 thereof.

4. **MISCELLANEOUS PROVISIONS.**

(a) The Trustee makes no undertaking or representation in respect of, and shall not be responsible in any manner whatsoever for and in respect of, the validity or sufficiency of this Fifth Supplemental Indenture or the proper authorization or the due execution hereof by the Company or for or in respect of the recitals and statements contained herein, all of which recitals and statements are made solely by the Company.

(b) On the date hereof, the Indenture shall be supplemented and amended in accordance herewith, and this Fifth Supplemental Indenture shall form part of the Indenture for all purposes, and the Holder of every Note heretofore or hereafter authenticated and delivered under the Indenture shall be bound thereby. The Trustee accepts the trusts created by the Indenture, as amended and supplemented by this Fifth Supplemental Indenture, and agrees to perform the same upon the terms and conditions of the Indenture, as amended and supplemented by this Fifth Supplemental Indenture.

(c) This Fifth Supplemental Indenture shall be deemed to be incorporated in, and made a part of, the Indenture. The Indenture, as amended and supplemented by this Fifth Supplemental Indenture, shall be read, taken and construed as one and the same instrument and the all the provisions of the Indenture shall remain in full force and effect in accordance with the terms thereof and as amended and supplemented by this Fifth Supplemental Indenture.

**(d) THIS FIFTH SUPPLEMENTAL INDENTURE SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF NEW YORK, WITHOUT REGARD TO ANY PRINCIPLES OF CONFLICTS OF LAWS THAT WOULD RESULT IN THE APPLICATION OF THE LAWS OF ANY OTHER JURISDICTION.**

(e) This Fifth Supplemental Indenture may be executed in any number of counterparts, each of which so executed shall be deemed to be an original, but all such counterparts shall together constitute but one and the same instrument.

[Signature Pages Follow]

IN WITNESS WHEREOF, the parties hereto have caused this Supplemental Indenture to be duly executed and attested, all as of the date first above written.

**COMPANY:**

VECTOR GROUP LTD.

By: /s/ Marc N. Bell

\_\_\_\_\_  
Name: Marc N. Bell  
Title: Vice President

**GUARANTEEING SUBSIDIARY:**

**ACCOMMODATIONS ACQUISITION CORPORATION**

By: /s/ Marc N. Bell

\_\_\_\_\_  
Name: Marc N. Bell  
Title: Vice President

**GUARANTORS:**

**VGR HOLDING LLC**

By: /s/ Marc N. Bell

\_\_\_\_\_  
Name: Marc N. Bell  
Title: Vice President

**LIGGETT GROUP LLC**

By: /s/ John R. Long

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Name: John R. Long  
Title: Vice President



**LIGGETT VECTOR BRANDS INC.**

By: /s/ John R. Long  
Name: John R. Long  
Title: Vice President

**VECTOR RESEARCH LLC**

By: /s/ Marc N. Bell  
Name: Marc N. Bell  
Title: Senior Vice President

**VECTOR TOBACCO INC.**

By: /s/ Marc N. Bell  
Name: Marc N. Bell  
Title: Senior Vice President

**LIGGETT & MYERS HOLDINGS INC.**

By: /s/ Marc N. Bell  
Name: Marc N. Bell  
Title: Vice President

**LIGGETT & MYERS INC.**

By: /s/ John R. Long  
Name: John R. Long  
Title: Secretary

**100 MAPLE LLC**

By: /s/ John R. Long  
Name: John R. Long  
Title: Secretary

**V.T. AVIATION LLC**

By: /s/ Francis G. Wall  
Name: Francis G. Wall  
Title: Vice President

**VGR AVIATION LLC**

By: /s/ Francis G. Wall  
Name: Francis G. Wall  
Title: Vice President

**EVE HOLDINGS INC.**

By: /s/ Marc N. Bell  
Name: Marc N. Bell  
Title: Vice President

**TRUSTEE AND COLLATERAL AGENT:**

**U.S. BANK NATIONAL ASSOCIATION**

By: /s/ Joshua A. Hahn \_\_\_\_\_

Name: Joshua A. Hahn

Title: Assistant Vice President

**FIFTH SUPPLEMENTAL INDENTURE SIGNATURE PAGE**

## JOINDER AGREEMENT TO REGISTRATION RIGHTS AGREEMENT

December 16, 2010

Pursuant to Section 10 of the Registration Rights Agreement (the "Registration Rights Agreement"), dated as of December 3, 2010, by and among Vector Group Ltd., a Delaware corporation (the "Company"), the subsidiaries of the Company listed on the signature pages thereto and Jefferies & Company, Inc. (the "Initial Purchaser"), Accommodations Acquisition Corporation, a Delaware corporation (the "New Guarantor"), hereby executes this Joinder Agreement to the Registration Rights Agreement (the "Joinder Agreement"). By execution and delivery of this Joinder Agreement, the New Guarantor agrees to become party to, Guarantor under and bound by, the terms and conditions of the Registration Rights Agreement.

[Signature Page Follows]

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IN WITNESS WHEREOF, this Joinder Agreement has been duly executed as of the date first above written.

**ACCOMMODATIONS ACQUISITION CORPORATION**

By: /s/ Marc N. Bell

Name: Marc N. Bell

Title: Vice President

**JOINDER AGREEMENT SIGNATURE PAGE**