



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2010

J. Bryant Kirkland III  
Vice President, Treasurer and Chief Financial Officer  
Vector Group Ltd.  
100 S.E. Second Street  
Miami, FL 33131

**Re: Vector Group Ltd.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 1, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed April 16, 2010  
File No. 1-05759**

Dear Mr. Kirkland:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Stickel  
Attorney Advisor