

VECTOR GROUP LTD  
Form RW  
February 17, 2006

February 16, 2006

Via Facsimile 202-772-9369

Mr. H. Roger Schwall, Assistant Director Office No. 4  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE  
Washington, DC 20549

Re: Withdrawal of Registration Statement on Form S-3 (File No. 333-131393)

Dear Mr. Schwalls:

On behalf of our client, Vector Group Ltd., a Delaware corporation (the Company), pursuant to Rule 477(a) we hereby withdraw the Registration Statement on Form S-3 (Registration No. 333-131393), which was filed with the Commission on January 31, 2006.

The registration statement was filed inadvertently by the Company's printer on Form S-3 rather than Form S-3ASR. Accordingly, we hereby withdraw the registration statement (File No. 333-131393) and will file a new registration statement on Form S-3ASR.

Should you have any questions or concerns with regard to any of the foregoing, please contact me.

Very truly yours,

/s/ Douglas Tanner  
Douglas Tanner  
Milbank, Tweed, Hadley & McCloy LLP