

VECTOR GROUP LTD
Form 8-K
December 19, 2005

**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 13, 2005
Vector Group Ltd.

(Exact name of registrant as specified in its charter)

| | | |
|---|-----------------------------|--------------------------------------|
| Delaware | 1-5759 | 65-0949535 |
| (State of other jurisdiction of incorporation) | (Commission File Number) | (IRS Employer Identification No.) |
| 100 S.E. Second Street, Miami, Florida | | 33131 |
| (Address of principal executive offices) | | (Zip Code) |
| | (305) 579-8000 | |

(Registrant's telephone number, including area code)

N/A

(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

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 13, 2005, Liggett Group Inc. (Liggett), an indirect wholly-owned subsidiary of Vector Group Ltd. (the Company), was converted from a Delaware corporation to a Delaware limited liability company, named Liggett Group LLC. In connection with such conversion, Liggett entered into an amendment to its Amended and Restated Loan and Security Agreement with Wachovia Bank, N.A. A copy of the amendment is attached hereto as Exhibit 4.1.

Item 8.01 Other Events

On December 16, 2005, Liggett completed the previously disclosed sale for \$15.45 million of its former manufacturing facility and other excess real estate in Durham, North Carolina.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

- 4.1 Amendment to Amended and Restated Loan and Security Agreement, dated December 13, 2005, by and between Wachovia Bank, N.A., as lender, Liggett Group Inc., as borrower, 100 Maple LLC and Epic Holdings Inc.

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/ Joselynn D. Van Siclen
Joselynn D. Van Siclen
Vice President and Chief Financial
Officer

Date: December 19, 2005