

VECTOR GROUP LTD
Form SC 13D/A
March 22, 2016

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13D/A

Under the Securities Exchange Act of 1934

(Amendment No. 26)*

VECTOR GROUP LTD.

(Name of Issuer)

COMMON STOCK, \$0.10 VALUE

(Title of Class of Securities)

92240M-10-8

(CUSIP Number)

Bennett S. LeBow

667 Madison Avenue

14th Floor

New York, NY 10065

(212) 319-4400

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

March 22, 2016

(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box: "

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See

Rule 240.13d-7 for other parties to whom copies are to be sent.

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 (Act) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SCHEDULE 13D

CUSIP No. 92240M-10-8

1 NAME OF REPORTING PERSON

Bennett S. LeBow

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) " (b) "

3 SEC USE ONLY

4 SOURCE OF FUNDS (*See* Instructions)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

United States of America

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON WITH

7 SOLE VOTING POWER*

8,580,081

8 SHARED VOTING POWER*

-0-

9 SOLE DISPOSITIVE POWER*

8,580,081

10 SHARED DISPOSITIVE POWER*

-0-

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

8,580,081

12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS) ..

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)*

6.9%

14 TYPE OF REPORTING PERSON (*See Instructions*)

IN

* See Item 5.

PRELIMINARY STATEMENT

This Amendment No. 26 amends the Schedule 13D filed by Bennett S. LeBow (the Reporting Person) with the Securities and Exchange Commission (the Commission) on February 21, 1995, as previously amended (as amended, the Schedule 13D), relating to the common stock, \$.10 par value per share (the Common Stock), of Vector Group Ltd. (the Company). Unless otherwise defined herein, all capitalized terms used herein shall have the meanings ascribed to them in the Schedule 13D.

Item 5 is amended and supplemented as follows:

Item 5. Interest in Securities of the Issuer

Item 5(a) of the Schedule 13D is hereby amended and restated as follows:

- (a) As of the date hereof, the Reporting Person beneficially owns, in the aggregate, 8,580,081 shares of Common Stock, representing 6.9% of the 123,792,329 shares of Common Stock outstanding, as reported in the Company's Form 10-K filed with the Commission on March 8, 2016.

Item 5(b) of the Schedule 13D is hereby amended and restated as follows:

- (b) The Reporting Person (a) exercises sole voting power and sole dispositive power over 1,627,241 shares of Common Stock owned directly by the Reporting Person; and (b) indirectly exercises sole voting power and sole dispositive power over (i) 6,283,576 shares of Common Stock through LeBow Gamma Limited Partnership, a Delaware limited partnership, (ii) 402,027 shares of Common Stock through LeBow Alpha LLLP, a Delaware limited liability limited partnership, and (iii) 267,237 shares of Common Stock through LeBow Epsilon 2001 Limited Partnership, a Delaware limited partnership. LeBow 2011 Management Trust is the managing member of LeBow Holdings LLC, a Delaware limited liability company, which is the sole stockholder of LeBow Gamma, Inc., a Nevada corporation, which is the general partner of LeBow Gamma Limited Partnership. LeBow Holdings LLC is the general partner of LeBow Alpha LLLP, which is the controlling member of LeBow Epsilon 2001 LLC, which is the general partner of LeBow Epsilon 2001 Limited Partnership. The Reporting Person is trustee of LeBow 2011 Management Trust, a director and officer of LeBow Gamma, Inc. and a manager of LeBow Epsilon 2001 LLC.

Item 5 (c) of the Schedule 13D is hereby amended and restated as follows:

- (c) The following transactions in the Company's Common Stock were effected during the past 60 days: (i) from January 26, 2016 to March 22, 2016, LeBow Epsilon 2001 Limited Partnership sold 900,000 shares of common stock in the open market as described in Exhibit 21, which is attached hereto and incorporated herein by reference.

Item 7. Exhibits.

Exhibit No.	Exhibit
21	Transactions in the Stock in the Past 60 Days March 22, 2016

SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: March 22, 2016

Bennett S. LeBow

By: /s/ J.Bryant Kirkland III, Attorney-in-Fact
J. Bryant Kirkland III, Attorney-in-Fact