

ZOOM E-CIGS LLC
Form S-4
April 16, 2014

As filed with the Securities and Exchange Commission on April 16, 2014

Registration No. 333-

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**Form S-4
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Vector Group Ltd.

(Exact name of registrant issuer as specified in its charter)

**See Table of Registrant Guarantors for information
regarding additional Registrants**

Delaware
(State or other jurisdiction of
incorporation or organization)

2111
*(Primary Standard Industrial
Classification Code Number)*

65-0949535
*(I.R.S. Employer
Identification Number)*

**4400 Biscayne Blvd.
Miami, Florida 33137
(305) 579-8000**

(Address, including zip code, and telephone number, including area code, of registrants principal executive offices)

**Marc N. Bell
Vice President & General Counsel
Vector Group Ltd.
4400 Biscayne Blvd.
Miami, Florida 33137
(305) 579-8000**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With a copy to:

**John-Paul Motley, Esq.
O Melveny & Myers LLP
400 S. Hope Street
Los Angeles, CA 90071
Tel: (213) 430-6000
Fax: (213) 430-6407**

Approximate date of commencement of proposed sale of the securities to the public: As soon as practicable after the effective date of this registration statement.

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If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

If applicable, place an X in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross-Border Issuer Tender Offer)

Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer)

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Title of Each Class of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price per Security ⁽¹⁾	Proposed Maximum Aggregate Offering Price ⁽¹⁾	Amount of Registration Fee
7.750% Senior Secured Notes due 2021 Guarantees of 7.750% Senior Secured Notes due 2021	\$ 150,000,000 ⁽²⁾	100 %	\$ 150,000,000	\$ 19,320.00 (3)

(1) Estimated solely for purposes of determining the registration fee pursuant to Section 457(f)(2) under the Securities Act of 1933, as amended (the Securities Act).

(2) Represents the aggregate principal amount of the 7.750% Senior Secured Notes due 2021 issued by Vector Group Ltd.

(3) Each of the Co-Registrants listed on the Table of Registrant Guarantors will guarantee on a full and unconditional basis the obligations of Vector Group Ltd. under the 7.750% Senior Secured Notes due 2021. Pursuant to Rule 457(n) under the Securities Act, no additional registration fee is payable with respect to the note guarantees.

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment that specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until this Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

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TABLE OF REGISTRANT GUARANTORS

Exact Name of Registrant Guarantor as Specified in its Charter ⁽¹⁾	State of Incorporation or Organization	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification Number
100 Maple LLC	Delaware	6519	65-0960238
Accommodations Acquisition Corporation	Delaware	6799	27-2795835
Eve Holdings Inc.	Delaware	6794	56-1703877
Liggett & Myers Holdings Inc.	Delaware	6799	51-0413146
Liggett Group LLC	Delaware	2111	56-1702115
Liggett Vector Brands LLC	Delaware	8900	74-3040463
V.T. Aviation LLC	Delaware	7350	51-0405537
Vector Research LLC	Delaware	8731	65-1058692
Vector Tobacco Inc.	Virginia	2111	54-1814147
VGR Aviation LLC	Delaware	7350	65-0949535
VGR Holding LLC	Delaware	8741	65-0949536
Zoom E-Cigs LLC	Delaware	3634	65-0949535

(1) The address and phone number of each Registrant Guarantor is as follows:

100 Maple LLC, c/o Liggett Vector Brands LLC, 3800 Paramount Parkway, Suite 250, PO Box 2010, Morrisville, NC 27560, (919) 990-3500

Accommodations Acquisition Corporation, 4400 Biscayne Blvd. 10th Floor, Miami, FL 33137, (305) 579-8000

Eve Holdings Inc., 1105 N. Market Street; Suite 617, Wilmington, DE 19801, (302) 478-6160

Liggett & Myers Holdings Inc., 4400 Biscayne Blvd. 10th Floor, Miami, FL 33137, (305) 579-8000

Liggett Group LLC, c/o Liggett Vector Brands LLC, 3800 Paramount Parkway, Suite 250, PO Box 2010, Morrisville, NC 27560, (919) 990-3500

Liggett Vector Brands LLC, 3800 Paramount Parkway, Suite 250, PO Box 2010, Morrisville, NC 27560, (919) 990-3500

V.T. Aviation LLC, 3800 Paramount Parkway, Suite 250, PO Box 2010, Morrisville, NC 27560, (919) 990-3500

Vector Research LLC, c/o Liggett Vector Brands LLC, 3800 Paramount Parkway, Suite 250, PO Box 2010, Morrisville, NC 27560, (919) 990-3500

Vector Tobacco Inc., c/o Liggett Vector Brands LLC, 3800 Paramount Parkway, Suite 250, PO Box 2010, Morrisville, NC 27560, (919) 990-3500

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VGR Aviation LLC, 3800 Paramount Parkway, Suite 250, PO Box 2010, Morrisville, NC 27560, (919) 990-3500

VGR Holding LLC, 4400 Biscayne Blvd. 10th Floor, Miami, FL 33137, (305) 579-8000

Zoom E-Cigs LLC, c/o Liggett Vector Brands LLC, 3800 Paramount Parkway, Suite 250, PO Box 2010, Morrisville, NC 27560, (919) 990-3500

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The information in this prospectus is not complete and may be changed. We may not sell these securities until the registration statement filed with the Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and it is not soliciting an offer to buy these securities in any state where the offer or sale is not permitted.

SUBJECT TO COMPLETION, DATED APRIL 16, 2014

PROSPECTUS

**Exchange Offer for
Up to \$150,000,000 Principal Amount Outstanding
of 7.750% Senior Secured Notes due 2021
for a Like Principal Amount of
Registered 7.750% Senior Secured Notes due 2021**

We hereby offer, upon the terms and subject to the conditions set forth in this prospectus and the accompanying letter of transmittal (which together constitute the Exchange Offer), to exchange up to \$150,000,000 principal amount of our registered 7.750% Senior Secured Notes due 2021 (the New Notes) and the guarantees thereof for a like principal amount of our outstanding unregistered 7.750% Senior Secured Notes due 2021 and the guarantees thereof, each of which were issued on April 15, 2014 (the Original Notes). The Original Notes were issued as additional notes under the indenture pursuant to which, on February 12, 2013, we issued \$450,000,000 aggregate principal amount of 7.750% Senior Secured Notes due 2021 that were subsequently exchanged on June 4, 2013 for notes registered under the Securities Act (the Existing Notes and, together with the New Notes and the Original Notes, the notes). Subject to specified conditions, the New Notes will be free of the transfer restrictions that apply to our outstanding unregistered Original Notes that you currently hold, but will otherwise be identical in all material respects to the Original Notes.

Subject to release as described in the indenture governing the notes, the notes will be fully and unconditionally guaranteed on a joint and several basis by all of our wholly owned domestic subsidiaries that are engaged in the conduct of our tobacco businesses. The notes will not be guaranteed by any of our subsidiaries engaged in our real estate businesses conducted through our subsidiary New Valley LLC.

Interest on the New Notes will accrue at the rate of 7.750% per annum from the date of original issuance of the Original Notes or from the most recent date on which interest on the Original Notes has been paid, whichever is later, and will be payable semi-annually in arrears on February 15 and August 15, commencing on August 15, 2014. We will deem the right to receive any interest accrued but unpaid on the Original Notes waived by you if we accept your Original Notes for exchange.

We will exchange any and all Original Notes that are validly tendered and not validly withdrawn prior to 5:00 p.m., New York City time, on _____, 2014, unless we extend it.

We have not applied, and do not intend to apply, for listing of the New Notes on any national securities exchange or automated quotation system.

Each broker-dealer that receives New Notes for its own account pursuant to this Exchange Offer must acknowledge that it will deliver a prospectus in connection with any resale of such New Notes. The letter of transmittal accompanying this prospectus states that by so acknowledging and by delivering a prospectus, a broker-dealer will not be deemed to admit that it is an underwriter within the meaning of the Securities Act of 1933, as amended (the Securities Act). This prospectus, as it may be amended or supplemented from time to time, may be used by a broker-dealer in connection with resales of New Notes received in exchange for outstanding Original Notes where such outstanding Original Notes were acquired by such broker-dealer as a result of market-making activities or other trading activities. See Plan of Distribution.

See Risk Factors beginning on page 8 to read about important factors you should consider in connection with this Exchange Offer.

Neither the Securities and Exchange Commission (the SEC) nor any state securities commission has approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

Prospectus dated , 2014.

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You should rely only on the information contained or incorporated by reference in this prospectus. We have not authorized anyone to give you any information or to make any representations about us or the transactions we discuss in this prospectus other than those contained in this prospectus. We are not making an offer of these securities in any state where the offer is not permitted. You should not assume that the information contained in this prospectus is accurate as of any date other than the date of this document, or that any information we have incorporated by reference in this prospectus is accurate as of any date other than the date of the document incorporated by reference regardless of the time of delivery of this prospectus. Our business, financial condition, results of operations and prospects may have changed since those dates.

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MARKET DATA

We use market and industry data throughout this prospectus and the documents incorporated by reference herein that we have obtained from market research, publicly available information and industry publications, including industry data obtained from Management Science Associates, Inc., an independent third-party database management organization that collects wholesale shipment data from various cigarette manufacturers and distributors and provides analysis of market share, unit sales volume and premium versus discount mix for individual companies and the industry as a whole. These sources generally state that the information that they provide has been obtained from sources believed to be reliable, but that the accuracy and completeness of such information is not guaranteed. The market and industry data is often based on industry surveys and the preparers' experience in the industry. Management Science Associates' information relating to unit sales volume and market share of certain of the smaller, primarily deep discount, cigarette manufacturers is based on estimates developed by Management Science Associates. Although we believe that the surveys and market research that others have performed are reliable, we have not independently verified this information.

WHERE YOU CAN FIND MORE INFORMATION

We are subject to the informational reporting requirements of the Securities Exchange Act of 1934, as amended (the Exchange Act), and file reports, proxy statements and other information with the SEC. You can inspect and copy all of this information at the Public Reference Room maintained by the SEC at its principal office at 100 F Street, N.E., Washington, D.C. 20549. You may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330. In addition, the SEC maintains a web site that contains reports, proxy statements and other information regarding issuers, like us, that file such materials electronically with the SEC. The address of this web site is: <http://www.sec.gov>.

In addition, we make available on our web site at <http://www.vectorgrouppltd.com> our annual reports on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K (and any amendments to those reports) filed pursuant to Section 13(a) or 15(d) of the Exchange Act as soon as practicable after they have been electronically filed with the SEC. Unless otherwise specified, information contained on our web site, available by hyperlink from our web site or on the SEC's web site, is not incorporated into the registration statement of which this prospectus forms a part.

We have filed with the SEC a registration statement on Form S-4 under the Securities Act with respect to the New Notes being offered hereby. This prospectus, which forms a part of the registration statement, does not contain all of the information set forth in the registration statement. For further information with respect to us and the New Notes, reference is made to the registration statement. Statements contained in this prospectus as to the contents of any contract or other document are not necessarily complete. If a contract or document has been filed as an exhibit to the registration statement, we refer you to the copy of the contract or document that has been filed. Each statement in this prospectus relating to a contract or document filed as an exhibit is qualified in all respects by the filed exhibit.

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INCORPORATION BY REFERENCE

We are incorporating by reference in this prospectus certain information that we file with the SEC, which means that we are disclosing important information to you in those documents. The information incorporated by reference in this prospectus is an important part of this prospectus, and information that we subsequently file with the SEC that is incorporated by reference into this prospectus will automatically update and supersede information contained or incorporated in this prospectus. We incorporate by reference the documents listed below, which we have already filed with the SEC, and any future filings we make with the SEC under Sections 13(a), 13(c), 14, or 15(d) of the Exchange Act prior to the termination of the Exchange Offer. Unless specifically listed below, we are not incorporating by reference any documents or portions thereof that are not deemed filed with the SEC:

Our Annual Report on Form 10-K for the year ended December 31, 2013, filed on March 3, 2014 (including the portions of our Definitive Proxy Statement on Schedule 14A, filed with the SEC on April 7, 2014, that were incorporated by reference into Part III of such Annual Report on Form 10-K).

Our Current Reports on Form 8-K, filed on March 14, 2014, March 18, 2014, March 19, 2014 (other than Item 7.01 and the exhibit related thereto), March 24, 2014, April 8, 2014 and April 15, 2014.

Unless otherwise specified, information contained on or that can be accessed through any web site referred to in this prospectus or any document incorporated by reference into this prospectus is not incorporated by reference into this prospectus. You should not consider information contained on or accessed through any such web sites to be part of this prospectus.

Any statement contained in a document that is incorporated by reference in this prospectus will be deemed to be modified or superseded for purposes of this prospectus to the extent that a statement contained in this prospectus modifies or supersedes the statement. Any such statement or document so modified or superseded will not be deemed, except as so modified or superseded, to constitute a part of this prospectus.

You may request a copy of these filings, at no cost, by writing or telephoning us at the following address and telephone number:

Vector Group Ltd.
4400 Biscayne Boulevard
Miami, Florida 33137
Attn: Investor Relations
Telephone: (305) 579-8000

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FORWARD-LOOKING STATEMENTS

This prospectus, including the documents incorporated by reference in this prospectus, contains forward-looking statements within the meaning of the federal securities law. Forward-looking statements include information relating to our intent, belief or current expectations, primarily with respect to, but not limited to:

economic outlook;
capital expenditures;
cost reduction;
legislation and regulations;
cash flows;
operating performance;
litigation;

impairment charges and cost savings associated with restructurings of our tobacco operations; and related industry developments (including trends affecting our business, financial condition and results of operations).

You can identify forward-looking statements in this prospectus by terminology such as anticipate, believe, estimate, expect, intend, may be, objective, plan, seek, predict, project, and will be and similar words or phrases, and their negatives.

The forward-looking information involves important risks and uncertainties that could cause our actual results, performance or achievements to differ materially from our anticipated results, performance or achievements expressed or implied by the forward-looking statements. Factors that could cause actual results to differ materially from those suggested by the forward-looking statements include, without limitation, the following:

general economic and market conditions and any changes therein, due to acts of war and terrorism or otherwise;
governmental regulations and policies;
effects of industry competition;

impact of business combinations, including acquisitions and divestitures, both internally for us and externally in the tobacco industry;

impact of legislation on our competitors payment obligations, results of operations and product costs, i.e., the impact of recent federal legislation eliminating the federal tobacco quota system and providing for regulation of tobacco products by the United States Food and Drug Administration (the FDA);

impact of substantial increases in federal, state and local excise taxes;

uncertainty related to product liability litigation including the *Engle* progeny cases pending in Florida; and potential additional payment obligations for us under the Master Settlement Agreement (the MSA) and other settlement agreements with the states.

Any forward-looking statement you read in this prospectus reflects our current views with respect to future events and is subject to these and other risks, uncertainties and assumptions relating to our operations, operating results, growth strategy and liquidity. We urge you to carefully review the disclosures we make concerning risks and other factors that may affect our business and operating results, including those made under the heading Risk Factors in this prospectus and in our Annual Report on Form 10-K for the fiscal year ended December 31, 2013, as such risk factors may be amended, supplemented or superseded from time to time by other reports we file with the SEC in the future, including subsequent Annual Reports on

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Form 10-K and Quarterly Reports on Form 10-Q. We caution you that any forward-looking statements made in this prospectus and the documents incorporated herein by reference are not guarantees of future performance and you should not place undue reliance on these forward-looking statements, which speak only as of the date of this prospectus or any other document incorporated by reference into this prospectus. We do not intend, and we undertake no obligation, to update any forward-looking information to reflect events or circumstances after the date of this prospectus or to reflect the occurrence of unanticipated events, unless required by law to do so.

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PROSPECTUS SUMMARY

This summary highlights information contained elsewhere in this prospectus. Because it is a summary, it does not contain all of the information that you should consider before determining whether to participate in the exchange offered hereby, and it is qualified in its entirety by the more detailed information and historical financial statements (including the notes to those financial statements) that are included elsewhere herein or that are incorporated by reference in this prospectus. You should read the entire prospectus carefully, including the Risk Factors, the financial statements and the notes to those financial statements and the documents we have incorporated by reference. As used in this prospectus, the terms Vector, Vector Group, we, our and us and similar terms refer to Vector Group Ltd. all of its consolidated subsidiaries, including VGR Holding LLC (VGR Holding), Liggett Group LLC (Liggett Group or Liggett), Vector Tobacco Inc. (Vector Tobacco) and New Valley LLC (New Valley), except with respect to the sections entitled Summary of the Terms of the Exchange Offer, Summary of the Terms of the New Notes, and Description of New Notes and where it is clear that these terms mean only Vector Group Ltd.

Business

Our Company

We are a holding company and are principally engaged in:

the manufacture and sale of cigarettes in the United States through our Liggett Group and Vector Tobacco subsidiaries; and

the real estate business through our New Valley subsidiary, which is seeking to acquire additional operating companies and real estate properties. New Valley owns 70.59% of Douglas Elliman Realty, LLC, (Douglas Elliman Realty) which operates the largest residential brokerage company in the New York metropolitan area.

For the year ended December 31, 2013, Liggett was the fourth-largest manufacturer of cigarettes in the United States in terms of unit sales. At present time Liggett and Vector Tobacco Inc. have no foreign operations. Our tobacco subsidiaries manufacture and sell cigarettes in the United States and all of our tobacco operations unit sales volume in 2013 was in the discount segment, which management believes has been the primary growth segment in the industry for more than a decade. Our tobacco subsidiaries produce cigarettes in approximately 123 different brand styles including private labels for other companies, typically retail or wholesale distributors who supply supermarkets and convenience stores. Liggett s current brand portfolio includes Eagle 20 s, Pyramid, Grand Prix, Liggett Select, Eve, USA and various partner brands and private label brands. Liggett s manufacturing facilities are located in Mebane, North Carolina where it manufactures most of Vector Tobacco Inc. s cigarettes pursuant to a contract manufacturing agreement. Liggett s products are distributed from a central distribution center in Mebane, North Carolina to 17 public warehouses located throughout the United States. These warehouses serve as local distribution centers for Liggett s customers. Liggett s customers are primarily candy and tobacco distributors, the military and large grocery, drug and convenience store chains.

In addition to New Valley s investment in Douglas Elliman, New Valley holds investment interests in various real estate projects domestically and internationally.

At December 31, 2013, we had approximately 990 employees, of which approximately 390 were employed by Douglas Elliman Realty primarily in the New York area, approximately 295 were employed at Liggett s Mebane, North Carolina facility and approximately 280 were employed in sales and administrative functions at our subsidiary Liggett Vector Brands LLC, which coordinates our tobacco subsidiaries sales and marketing efforts, along with

certain support functions.

Our principal executive offices are located at 4400 Biscayne Boulevard, Miami, Florida 33137, our telephone number is (305) 579-8000, and our web site is <http://www.vectorgrouppltd.com>. Information contained on our web site or that can be accessed through our web site is not incorporated by reference in this prospectus. You should not consider information contained on our web site or tha