



DIVISION OF  
CORPORATION FINANCE

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

September 9, 2011

Via E-mail

Joseph Pandolifino  
Chief Executive Officer  
22nd Century Group, Inc.  
9530 Main Street  
Clarence, NY 14031

**Re: 22nd Century Group, Inc.  
Amendment No. 6 to Registration Statement on Form S-1  
Filed September 6, 2011  
File No. 333-173420**

Dear Mr. Pandolifino:

We have reviewed your responses to the comments in our letter dated August 29, 2011 and have the following additional comments. All page numbers below correspond to the marked version of your filing.

Prospectus Summary, page 1

1. We note your revised disclosure on page 22 regarding your failure to meet certain required development and commercialization terms of your exclusive worldwide license agreement with NCSU. Please add this disclosure to your prospectus summary, your Overview section on page 36 and your Intellectual Property section on page 48.

Risk Factors, page 9

Risks Related to Regulatory Approvals and Insurance Reimbursement, page 14

If we fail to obtain FDA and foreign regulatory approvals of X-22, page 14

2. Please revise to clarify what you mean by "compliance" on page 14.

Joseph Pandolifino  
22nd Century Group, Inc.  
September 9, 2011  
Page 2

Please contact Sonia Bednarowski at (202) 551-3666 or me at (202) 551-3859 with any questions.

Sincerely,

/s/ John Dana Brown  
John Dana Brown  
Attorney-Advisor

cc: Via E-mail  
Patrick G. Quick  
Foley & Lardner LLP