

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

Mail Stop 3561

November 21, 2017

Henry Sicignano, III Chief Executive Officer 22nd Century Group, Inc. 9530 Main Street Clarence, NY 14031

Re: 22nd Century Group, Inc.

**Registration Statement on Form S-3** 

Filed November 1, 2017 File No. 333-221270

Dear Mr. Sicignano:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Julie Griffith at 202-551-3267 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie Legal Branch Chief Office of Transportation and Leisure