



DIVISION OF  
CORPORATION FINANCE

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

September 12, 2022

James Mish  
Chief Executive Officer  
22nd Century Group, Inc.  
500 Seneca Street, Suite 507  
Buffalo, New York, 14204

**Re: 22nd Century Group, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 2, 2022**  
**File No. 333-267266**

Dear Mr. Mish:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: John Wolfel