



DIVISION OF  
CORPORATION FINANCE

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

March 20, 2023

Peter Ferola  
Chief Legal 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 March 10, 2023**  
**File No. 333-270473**

Dear Peter Ferola:

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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing