



DIVISION OF  
CORPORATION FINANCE

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

May 6, 2024

Lawrence Firestone  
Chief Executive Officer  
22nd Century Group, Inc.  
321 Farmington Rd  
Mocksville, NC 27028

**Re: 22nd Century Group, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 1, 2024**  
**File No. 333-279046**

Dear Lawrence Firestone:

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