

CERTNAS
File# 1-36338



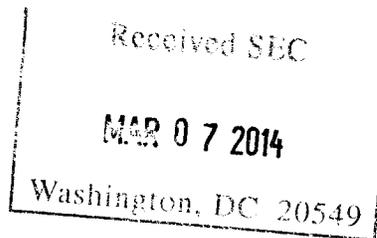
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NYSE Regulation, Inc.
20 Broad Street, 24th Floor
New York, NY 10005



**NYSE
REGULATION**

March 7, 2014



Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

This is to certify that on March 6, 2014 the NYSE MKT LLC (the "Exchange") received from 22nd Century Group, Inc. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock (Par Value - \$0.00001 per share)

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Jamie Paturelli
Managing Director, Issuer Oversight
NYSE Regulation, Inc.