



DIVISION OF  
CORPORATION FINANCE

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

April 2, 2026

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

**Re: 22nd Century Group, Inc.  
Registration Statement on Form S-3  
Filed March 31, 2026  
File No. 333-294792**

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 Kristin Baldwin at 202-551-7172 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing