

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

August 7, 2024

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

> Re: 22nd Century Group, Inc. Offering Statement on Form 1-A Filed August 2, 2024 File No. 024-12477

Dear Lawrence Firestone:

This is to advise you that we do not intend to review your offering statement.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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. We also remind you that, following qualification of your Form 1-A, Rule 257 of Regulation A requires you to file periodic and current reports, including a Form 1-K which will be due within 120 calendar days after the end of the fiscal year covered by the report.

Please contact Patrick Fullem at 202-551-8337 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: John J. Wolfel