

22nd Century Group, Inc.
Form NT 10-K
April 02, 2012

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

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC File Number: **000-54111**

CUSIP Number: **90137F103**

(Check One): Form 20-F Form 11-K Form 10-Q Form 10-D Form N-SAR
 Form N-CSR

For Period Ended: **December 31, 2011**

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition Period Ended: _____

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:
N/A

**PART I –
REGISTRANT
INFORMATION**

**22nd Century
Group, Inc.**

Full Name of
Registrant

N/A
Former Name if
Applicable

9530 Main Street

Address of
Principal
Executive Office
(*Street and
Number*)

**Clarence, New
York 14031**

City,
State and Zip Code
PART II – RULES
12b-25(b) AND (c)

If the subject
report could not be
filed without
unreasonable effort
or expense and the
registrant seeks
relief pursuant to
Rule 12b-25(b),

the following
should be
completed. (Check
box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following
- (b) the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III – NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

22nd Century Group, Inc. (the “Company”) was not, without unreasonable effort or expense, able to file its Annual Report on Form 10-K for the year ended December 31, 2011 on the March 30, 2012 due date because of delays in completing the year-end audit and related disclosures due to the Company’s relatively small number of employees. The Company expects to file its Form 10-K within the 15-day extension period afforded by Rule 12b-25.

PART IV – OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

Joseph Pandolfino 716 270-1523
(Name) (Area Code) (Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s). x Yes
.. No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? .. Yes x
No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

22nd Century Group, Inc.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date March 30, 2012 By /s/ Joseph Pandolfino
Joseph Pandolfino
Chief Executive Officer
(Principal Executive Officer)