

November 30, 2020

SUBSTANTIALLY EQUIVALENT

Philip Morris USA Inc.
Attention: Rebecca A. Rivas, Senior Director, Regulatory Submissions
Altria Client Services LLC
601 East Jackson Street
Richmond, Virginia 23219

FDA Submission Tracking Numbers (STNs): Multiple STNs, see Appendix A

Dear Ms. Rivas:

We completed our review of your SE Reports¹ and determined that the new tobacco products are substantially equivalent to the corresponding predicate tobacco products listed in Appendix A² and are in compliance with the requirements of the FD&C Act. Under the provisions of section 910 and 905(j) of the FD&C Act, you may introduce or deliver for introduction into interstate commerce the new tobacco products subject of this letter.

Our finding does <u>not</u> mean we "approved" the new products specified in Appendix A; therefore, you may not promote or in any way represent the new tobacco products specified in Appendix A, or the labeling, as being "approved" by FDA (see Section 301(tt) of the FD&C Act).

For information on how to fulfill the provisions of section 910(a)(4) of the FD&C Act, refer to Appendix B.

In accordance with 40 CFR 1506.6, we will make your Environmental Assessment (EA) publicly available.

All regulated tobacco products, including the tobacco products specified in Appendix A, are subject to the requirements of the FD&C Act and its implementing regulations. It is your responsibility to ensure the tobacco products specified in Appendix A complies with all applicable statutory and regulatory requirements. FDA will monitor your compliance with all applicable statutes and regulations.

¹ Substantially Equivalent (SE) Reports submitted under section 905(j) of the Federal Food, Drug, and Cosmetic Act (FD&C Act)

² In addition to comparing the new tobacco products to the predicate tobacco products named by the applicant, FDA also compared the new tobacco products in these SE Reports to the grandfathered tobacco products in SE0007204, SE0014444, SE0014932, SE0015298, SE0015300, SE0015427, SE0015501, SE0015502, SE0015503, SE0015617, SE0015633, and SE0015634. Although the new products have different characteristics than the grandfathered tobacco products in SE0007204, SE0014444, SE0014932, SE0014933, SE0015298, SE0015300, SE0015427, SE0015501, SE0015502, SE0015503, SE0015617, SE0015633, and SE0015634, FDA found that those differences do not cause the new tobacco products to raise different questions of public health, and thus the new tobacco products are also substantially equivalent to the grandfathered products in SE0007204, SE0014444, SE0014932, SE0014933, SE0015298, SE0015300, SE0015427, SE0015501, SE0015502, SE0015503, SE0015617, SE0015633, and SE0015634.

If you have any questions, please contact Rida Tariq, M.H.A., Regulatory Health Project Manager, at (301) 348 - 1830 or Rida.Tariq@fda.hhs.gov.

Sincerely,

Digitally signed by Todd L. Cecil -S Date: 2020.11.30 15:58:25 -05'00'

Todd L. Cecil, Ph.D.
Deputy Director
Office of Science
Center for Tobacco Products

Enclosures:

Appendix A – New and Corresponding Predicate Tobacco Products Subject of This Letter Appendix B – Health Information Summary

Appendix A

New and Corresponding Predicate Tobacco Products Subject of This Letter

Common Attributes of SE Reports		
Submission date	May 8, 2020	
Receipt date	May 8, 2020	
Product manufacturer	Philip Morris USA Inc.	
Product category	Cigarettes	
Product subcategory	Combusted, Filtered	
Attributes	New Tobacco Product	Predicate Tobacco Product
STN	SE0016593	SE0015427
Product name	Benson & Hedges 100's Box ³	Benson & Hedges 100's Box ³
Eligibility status	Not Applicable (N/A)	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	None	None
Length	98 millimeters (mm)	98 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	26%	26%

 $^{^{\}rm 3}$ Brand/sub-brand or other commercial name used in commercial distribution.

 $^{^{\}rm 4}$ The applicant submitted the circumference which allowed for a calculation of diameter.

Common Attributes of S	SE Reports	
Submission date	June 26, 2020	
Receipt date	June 26, 2020	
Product manufacturer	Philip Morris USA Inc.	
Product category	Cigarettes	
Product subcategory	Combusted, Filtered	
Attributes	New Tobacco Product	Predicate Tobacco Product
STN	SE0016743	SE0015501
Product name	Virginia Slims Box ³	Virginia Slims Box ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	None	None
Length	98 mm	98 mm
Diameter ⁴	7.32 mm	7.32 mm
Ventilation	23%	23%
STN	SE0016744	SE0015502
Product name	Marlboro Menthol Slate Box ³	Marlboro Menthol Slate Box ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	Menthol	Menthol
Length	83 mm	83 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	23%	23%
STN	SE0016745	SE0015503
Product name	Benson & Hedges 100's Menthol Box ³	Benson & Hedges 100's Menthol Box ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	Menthol	Menthol
Length	98 mm	98 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	26%	26%

Common Attributes of SE Reports		
Submission date	July 27, 2020	
Receipt date	July 27, 2020	
Product manufacturer	Philip Morris USA Inc.	
Product category	Cigarettes	
Product subcategory	Combusted, Filtered	
Attributes	New Tobacco Product	Predicate Tobacco Product
STN	SE0016897	SE0007204
Product name	Marlboro Southern Cut Box ³	Marlboro Southern Cut 100's Box ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	None	None
Length	79.0 mm	98.5 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	12.0%	18.0%
Additional property	N/A	Cigarette Paper 1

Common Attributes of S	SE Reports	
Submission date	August 10, 2020	
Receipt date	August 10, 2020	
Product manufacturer	Philip Morris USA Inc.	
Product category	Cigarettes	
Product subcategory	Combusted, Filtered	
Attributes	New Tobacco Product	Predicate Tobacco Product
STN	SE0017129	SE0014932
Due du et manes	Marlboro Menthol Green Pack 72's	Marlboro Menthol Green Pack 72's
Product name	Box ³	Box ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	Menthol	Menthol
Length	72 mm	72 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	12.0%	12.0%
Additional property	Tipping Paper 1	Tipping Paper 1
STN	SE0017144	SE0014933
Due do et mane	Marlboro Menthol Green Pack 72's	Marlboro Menthol Green Pack 72's
Product name	Box ³	Box ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	Menthol	Menthol
Length	72 mm	72 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	12.0%	12.0%
Additional property	Tipping Paper 2	Tipping Paper 2

Common Attributes of S	SE Reports	
Submission date	August 17, 2020	
Receipt date	August 17, 2020	
Product manufacturer	Philip Morris USA Inc.	
Product category	Cigarettes	
Product subcategory	Combusted, Filtered	
Attributes	New Tobacco Product	Predicate Tobacco Product
STN	SE0017242	SE0014444
Product name	Marlboro Menthol Gold Pack 100's Box ³	Marlboro Menthol Gold Pack 100's Box ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	Menthol	Menthol
Length	98.5 mm	98.5 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	31.0%	33.0%
Additional property	Tipping Paper 1	N/A
STN	SE0017243	SE0014444
Product name	Marlboro Menthol Gold Pack 100's Box ³	Marlboro Menthol Gold Pack 100's Box ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	Menthol	Menthol
Length	98.5 mm	98.5 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	31.0%	33.0%
Additional property	Tipping Paper 2	N/A

Common Attributes of SE Reports		
Submission date	August 20, 2020	
Receipt date	August 20, 2020	
Product manufacturer	Philip Morris USA Inc.	
Product category	Cigarettes	
Product subcategory	Combusted, Filtered	
Attributes	New Tobacco Product	Predicate Tobacco Product
STN	SE0017350	SE0015298
Product name	Marlboro Menthol Blue Pack Box ³	Marlboro Menthol Special Select Box ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	Menthol	Menthol
Length	83 mm	83 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	19.0%	18.0%
Additional property	Tipping Paper 1	Tipping Paper 1
STN	SE0017354	SE0015300
Product name	Marlboro Menthol Blue Pack Box ³	Marlboro Menthol Special Select Box ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	Menthol	Menthol
Length	83 mm	83 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	19.0%	18.0%
Additional property	Tipping Paper 2	Tipping Paper 2

Common Attributes of SE Reports		
Submission date	August 28, 2020	
Receipt date	August 28, 2020	
Product manufacturer	Philip Morris USA Inc.	
Product category	Cigarettes	
Product subcategory	Combusted, Filtered	
Attributes	New Tobacco Product Predicate Tobacco Product	
STN	SE0017688	SE0015617
Product name	Marlboro Black Special Blend 100's Box ³	Marlboro Black Special Blend 100's Box ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	None	None
Length	98.0 mm	99.0 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	15.0%	15.0%
Additional property	Tipping Paper 1	Tipping Paper 1
STN	SE0017703	SE0015633
Product name	Marlboro Black Special Blend 100's Box ³	Marlboro Black Special Blend 100's Box ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	None	None
Length	98.0 mm	99.0 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	15.0%	15.0%
Additional property	Tipping Paper 2	Tipping Paper 2
STN	SE0017704	SE0015634
Product name	Marlboro Black Special Blend 100's Box ³	Marlboro Black Special Blend 100'sBox ³
Eligibility status	N/A	Previously Found SE
Package type	Hard Pack	Hard Pack
Package quantity	20 Cigarettes	20 Cigarettes
Characterizing flavor	None	None
Length	98.0 mm	99.0 mm
Diameter ⁴	7.89 mm	7.89 mm
Ventilation	15.0%	15.0%
Additional property	Tipping Paper 3	Tipping Paper 3

Appendix B

Health Information Summary

Your SE Reports did not provide a summary of any health information related to the new tobacco products, required by section 910(a)(4) of the FD&C Act; however, your SE Reports stated that such information will be available upon request to any person. Consistent with the requirements of section 910(a)(4), you may wish to consider providing the following when information is requested:

- A. A copy of your final SE Reports upon which the Substantially Equivalent order was based, redacted only to the extent necessary to exclude patient identifiers and trade secret and confidential commercial information as defined in 21 CFR 20.61 and 20.63.
- B. Any research or data you have in your possession or otherwise know of specifically regarding the adverse health effects of the new tobacco products, or the following statement if such statement is accurate: "[Insert manufacturer name] does not have or know of any research or data regarding any adverse health effects specifically related to [insert tobacco product name]."

Alternatively, you may provide the following when information is requested:

- Description of the new tobacco products
- Description of the predicate tobacco products
- List of all differences in characteristics between the new and predicate tobacco products
- Summary of the evidence and scientific rationale concerning why the differences in characteristics do not raise different questions of public health
- Any research or data you have in your possession or otherwise know of regarding the
 adverse health effects of the new tobacco product, or the following statement if such
 statement is accurate: "[Insert manufacturer name] does not have or know of any
 research or data regarding any adverse health effects specifically related to [insert
 tobacco product name]."

There may be other accurate, complete, and not false or misleading ways to satisfy the requirements of section 910(a)(4) not included above. If you wish to discuss other ways to meet the requirements of section 910(a)(4), submit a meeting request to us.