



U.S. Food & Drug Administration  
10903 New Hampshire Avenue  
Silver Spring, MD 20993  
[www.fda.gov](http://www.fda.gov)

March 13, 2020

**SUBSTANTIALLY EQUIVALENT**

Philip Morris USA Inc.  
Attention: Rebecca A. Rivas, Senior Director, Regulatory Submissions  
Altria Client Services LLC  
2325 Bells Road  
Richmond, VA 23234

**FDA Submission Tracking Number (STN):** STN, see Appendix A

Dear Ms. Rivas:

We completed our review of your SE Report<sup>1</sup> and determined that the new tobacco product is substantially equivalent to the corresponding predicate tobacco product listed in Appendix A<sup>2</sup>. Under the provisions of sections 910 and 905(j) of the FD&C Act, you may continue to legally market the new tobacco product subject of this letter.

Our finding does not mean we “approved” the new product specified in Appendix A; therefore, you may not promote or in any way represent the new tobacco product 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 product 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 product specified in Appendix A complies with all applicable statutory and regulatory requirements. FDA will monitor your compliance with all applicable statutes and regulations.

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<sup>1</sup> Substantially Equivalent (SE) Report submitted under section 905(j) of the Federal Food, Drug, and Cosmetic Act (FD&C Act)

<sup>2</sup> In addition to comparing the new tobacco product to the predicate tobacco products named by the applicant, FDA also compared the new tobacco product in SE0015281 to the grandfathered tobacco product in SE0014712. Although the new product has different characteristics than the grandfathered tobacco product in SE0014712, FDA found that those differences do not cause the new tobacco product to raise different questions of public health, and thus the new tobacco product is also substantially equivalent to the grandfathered product in SE0014712.

If you have any questions, please contact Pin Zhang, Ph.D., Regulatory Health Project Manager, at (240) 402 - 0997 or [Pin.Zhang@fda.hhs.gov](mailto:Pin.Zhang@fda.hhs.gov).

Sincerely,

Digitally signed by Matthew R. Holman -S

Date: 2020.03.13 19:43:18 -04'00'

Matthew R. Holman, Ph.D.

Director

Office of Science

Center for Tobacco Products

**Enclosures:**

Appendix A – New and Corresponding Predicate Tobacco Product Subject of This Letter

Appendix B – Health Information Summary

**Appendix A**  
New and Corresponding Predicate Tobacco Product Subject of This Letter

Common Attributes of SE Report		
<b>Date of Submission:</b>	June 28, 2019	
<b>Date of Receipt:</b>	June 28, 2019	
<b>Product Manufacturer:</b>	Philip Morris USA, Inc.	
<b>Product Category:</b>	Cigarettes	
<b>Product Sub-Category:</b>	Combusted, Filtered	
	New Tobacco Product	Predicate Tobacco Product
	SE0015281: Marlboro 100's Box <sup>3</sup>	SE0014712: Marlboro 100's Box <sup>3</sup>
<b>Package Type:</b>	Hard Pack	Box
<b>Package Quantity:</b>	20 Cigarettes	20 Cigarettes
<b>Characterizing Flavor:</b>	None	None
<b>Eligibility Status:</b>	N/A	Previously Found SE
<b>Length:</b>	98 millimeters (mm)	98 mm
<b>Diameter:<sup>4</sup></b>	7.89 mm	7.89 mm
<b>Ventilation:</b>	15.0%	15.0%

<sup>3</sup> Brand/sub-brand or other commercial name used in commercial distribution.

<sup>4</sup> The applicant submitted the circumference which allowed for a calculation of diameter.

**Appendix B**  
Health Information Summary

Your SE Report did not provide a summary of any health information related to the new tobacco product, required by section 910(a)(4) of the FD&C Act; however, your SE Report 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 Report 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 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].”

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

- Description of the new tobacco product
- Description of the predicate tobacco product
- List of all differences in characteristics between the new and predicate tobacco product
- 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.