



May 14, 2020

SUBSTANTIALLY EQUIVALENT

Philip Morris USA Inc.
Attention: Rebecca A. Rivas, Senior Director, Regulatory Submissions
Altria Client Services LLC
601 East Jackson Street
Richmond, VA 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 not 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 SE0014859 and SE0014914. Although the new products have different characteristics than the grandfathered tobacco products in SE0014859 and SE0014914, 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 SE0014859 and SE0014914.

If you have any questions, please contact Ryan Nguy, Regulatory Health Project Manager, at (301) 796 - 7079 or Ryan.Nguy@fda.hhs.gov.

Sincerely,

Digitally signed by Matthew R. Holman -S

Date: 2020.05.14 08:37:04 -04'00'

Matthew R. Holman, Ph.D.

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		
Date of Submission:	September 19, 2019	
Date of Receipt:	September 19, 2019	
Product Manufacturer:	Philip Morris USA Inc.	
Product Category:	Cigarettes	
Product Sub-Category:	Combusted, Filtered	
	New Tobacco Product	Predicate Tobacco Product
	SE0015500: L&M Turkish Blend Box³	SE0014914: L&M Turkish Blend Box³
Package Type:	Hard Pack	Hard Pack
Package Quantity:	20 Cigarettes	20 Cigarettes
Characterizing Flavor:	None	None
Eligibility Status:	N/A	Previously Found SE
Length:	83 millimeters (mm)	83 mm
Diameter:⁴	7.89 mm	7.89 mm
Ventilation:	23%	23%
	SE0015501: Virginia Slims Box³	GF1200173: Virginia Slims 100's Box³
Package Type:	Hard Pack	Hard Pack
Package Quantity:	20 Cigarettes	20 Cigarettes
Characterizing Flavor:	None	None
Eligibility Status:	N/A	Grandfathered
Length:	98 mm	98 mm
Diameter:⁴	7.32 mm	7.32 mm
Ventilation:	23%	23%
	SE0015502: Marlboro Menthol Slate Box³	SE0014859: Marlboro Menthol Slate Box³
Package Type:	Hard Pack	Hard Pack
Package Quantity:	20 Cigarettes	20 Cigarettes
Characterizing Flavor:	Menthol	Menthol
Eligibility Status:	N/A	Previously Found SE
Length:	83 mm	83 mm
Diameter:⁴	7.89 mm	7.89 mm
Ventilation:	23%	23%
	SE0015503: Benson & Hedges 100's Menthol Box³	GF1200128: Benson & Hedges 100's Menthol Box³
Package Type:	Hard Pack	Hard Pack
Package Quantity:	20 Cigarettes	20 Cigarettes
Characterizing Flavor:	Menthol	Menthol
Eligibility Status:	N/A	Grandfathered
Length:	98 mm	98 mm
Diameter:⁴	7.89 mm	7.89 mm
Ventilation:	26%	26%

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

⁴ The applicant submitted the circumference which allowed for a calculation of diameter.

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.