March 04, 2020

U.S. Smokeless Tobacco Company LLC
Attention: Rebecca A. Rivas, Senior Director, Regulatory Submissions
Altria Client Services LLC
601 East Jackson Street
Richmond, VA 23219

FDA Submission Tracking Number (STN): SE0015469, see Appendix A

Dear Ms. Rivas:

We completed our review of your SE Report¹ and determined that the new tobacco product is substantially equivalent to the predicate tobacco product listed in Appendix A² and is 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 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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¹ Substantially Equivalent (SE) Report submitted under section 905(j) of the Federal Food, Drug, and Cosmetic Act (FD&C Act)
² In addition to comparing the new tobacco product to the predicate tobacco product named by the applicant, FDA also compared the new tobacco product in SE0015469 to the predicate tobacco product in SE0014987 and the grandfathered tobacco product in SE0014132. Although the new product has different characteristics than the predicate tobacco product in SE0014987 and the grandfathered tobacco product in SE0014132, 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 predicate tobacco product in SE0014987 and the grandfathered product in SE0014132.
If you have any questions, please contact Iqra Javaid, M.P.H., Regulatory Health Project Manager, at (240) 402 - 2806 or Iqra.Javaid@fda.hhs.gov.

Sincerely,

Digitally signed by Matthew R. Holman -S
Date: 2020.03.04 15:21:54 -05'00'

Matthew R. Holman, Ph.D.
Director
Office of Science
Center for Tobacco Products

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

New and Predicate Tobacco Products Subject of This Letter

<table>
<thead>
<tr>
<th>Common Attributes of SE Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of Submission:</td>
</tr>
<tr>
<td>Date of Receipt:</td>
</tr>
<tr>
<td>Product Manufacturer:</td>
</tr>
<tr>
<td>Product Category:</td>
</tr>
<tr>
<td>Product Sub-Category:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>New Tobacco Product</th>
<th>Predicate Tobacco Product</th>
</tr>
</thead>
<tbody>
<tr>
<td>SE0015469: Copenhagen Long Cut Select Wintergreen³</td>
<td>SE0014987: Copenhagen Long Cut Smooth Wintergreen³</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Package Type:</th>
<th>Plastic Can and Metal Lid</th>
<th>Plastic Can and Metal Lid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Package Quantity:</td>
<td>34.02 grams</td>
<td>34.02 grams</td>
</tr>
<tr>
<td>Characterizing Flavor:</td>
<td>Wintergreen</td>
<td>Wintergreen</td>
</tr>
<tr>
<td>Eligibility Status:</td>
<td>N/A</td>
<td>Previously Found SE</td>
</tr>
<tr>
<td>Tobacco Cut Size:</td>
<td>Cuts per Inch (CPI)</td>
<td>CPI</td>
</tr>
</tbody>
</table>

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