



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2024

Matthew Garth  
Chief Financial Officer  
Scotts Miracle-Gro Co  
14111 Scottslawn Road  
Marysville, Ohio 43041

**Re: Scotts Miracle-Gro Co**  
**Form 10-K filed November 22, 2023**  
**Form 8-K filed November 1, 2023**  
**Response filed April 26, 2024**  
**File No. 001-11593**

Dear Matthew Garth:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services