



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 24, 2017

Thomas Randal Coleman  
Chief Financial Officer  
The Scotts Miracle-Gro Company  
14111 Scottslawn Road  
Marysville, Ohio 43041

**Re: The Scotts Miracle-Gro Company**  
**Form 10-K for Fiscal Year Ended September 30, 2016**  
**Filed November 28, 2016**  
**Form 8-K Furnished January 31, 2017**  
**Form S-4 Filed February 28, 2017**  
**File No. 001-11593**

Dear Mr. Coleman:

We have completed our review of your filings. 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,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure