

December 16, 2021

Christopher J. Hagedorn  
President  
The Scotts Miracle-Gro Company  
14111 Scottslawn Road  
Marysville, OH 43041

Miracle-Gro Company  
Statement on Form S-4  
2021

Re: The Scotts  
Registration  
Filed December 10,  
File No. 333-261595

Dear Mr. Hagedorn:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Gabor at 202-551-2544 with any questions.

Please contact Jeffrey

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Adam L. Miller, Esq.