

April 29, 2024

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

Co

November 22, 2023

November 1, 2023

April 26, 2024

Re: Scotts Miracle-Gro

Form 10-K filed

Form 8-K filed

Response filed

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