FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Vashington, D.C. 20549

STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

OMB APP	ROVAL
OMB Number:	3235-0287
Estimated average burden	
hours per response	: 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b)

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Name and Address of Reporting Person* <u>Mistretta Nancy G.</u>					2. Issuer Name and Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [SMG]								$ \begin{array}{ccc} \text{5. Relationship of Reporting Person(s)} \\ \text{(Check all applicable)} \\ X & \text{Director} \end{array} $				ner	
(Last)	(F	First) (Middle)			3. Date of Earliest Transaction (Month/Day/Year) 06/09/2023									er (give title v)		Other (s below)	pecify
C/O THE SCOTTS MIRACLE-GRO COMPANY 14111 SCOTTSLAWN ROAD				4. If A	4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person				·	
(Street)	VILLE C)H	43041											Forn Pers	n filed by Mor on	re thai	n One Repo	rting
(City)	2)	State) (Zip)		$ $ $ $ $ $	Rule 10b5-1(c) Transaction Indication Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10.									ed to			
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																		
1. Title of Security (Instr. 3) 2. Transac Date (Month/Da					Execution Date			Transaction Disposed Of Code (Instr. 5)				Acquired (A) or (D) (Instr. 3, 4 and		ount of ities cially d Following	Form (D) o	m: Direct or Indirect Instr. 4)	7. Nature of Indirect Beneficial Ownership	
				Code				v	Amoun	t (A) (C)	Price	Trans	Reported Transaction(s) (Instr. 3 and 4)		((Instr. 4)		
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																		
1. Title of Derivative Security (Instr. 3) 2. Conversion or Exercise (Instr. 3) Price of Derivative Security 3. Transaction Date Execution Date, if any (Month/Day/Year)				Transaction Number Code (Instr. of			6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price o Derivative Security (Instr. 5)		ly	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
				Code	v	(A)	(D)	Date Exercisable		piration te	Title	Amount or Number of Shares						
Dividend Equivalent Rights	(1)	06/09/2023			A		63		(1)		(1)	Common Shares	63	\$61.5	214		D	

Explanation of Responses:

1. The dividend equivalent rights accrued on DSU or RSU grants and become exercisable proportionately with the DSUs or RSUs to which they relate. Each dividend equivalent right is the economic equivalent of one common share of the Issuer.

Remarks:

/s/ Kathy L. Uttley as attorneyin-fact for Nancy G. Mistretta

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.