FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Washington, D.O. 20040

_	_			_	
STATEMENT	OF	CHANGES	IN RF	NFFICIAL	OWNERSHIP
	\sim	CITAINOLO			O 1111 - 1101 III

OIVIB APPROVAL									
OMB Number:	3235-0287								
Estimated average burden									
hours per response:	0.5								

OMB ADDDOMA

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

1. Name and Address of Reporting Person* King James D				2. Issuer Name and Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [SMG]						(Ch	S. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner X Officer (give title Other (specify below) EVP and CCO 6. Individual or Joint/Group Filing (Check Applicable)				
(Last) (First) (Middle) C/O THE SCOTTS MIRACLE-GRO COMPANY 14111 SCOTTSLAWN ROAD		06,	3. Date of Earliest Transaction (Month/Day/Year) 06/10/2022 4. If Amendment, Date of Original Filed (Month/Day/Year)												
-	VILLE (43041	_ 4.1	T Amer	iament,	Date	or Onginal File	ed (Month/D	ay/Year)	Lin	e) <mark>X</mark> Form f	iled by One Re iled by More th	porting Perso	n
(City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned															
Date (Month/D				Execution Date, if any (Month/Day/Year)			r Price	Securitic Benefici Owned I Reporte Transac (Instr. 3	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4) Owned		7. Nature of Indirect Beneficial Ownership (Instr. 4)				
Derivative Conversion Date Execution Security or Exercise (Month/Day/Year) if any		3A. Deemed Execution Date,	4. Transa	4. Transaction Code (Instr. 8)		ants hber tive ties red sed 3, 4	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Securit (Instr. 3 and 4) Amount or Numbo		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
Phantom Stock	(1)	06/10/2022		Code	v	(A) 1.918	(D)	Date Exercisable	Expiration Date	Title Common Shares	of Shares	\$92.701	271.308	D	

Explanation of Responses:

- 1. Each share of phantom stock represents the right to receive one common share of Issuer or the cash value thereof.
- 2. Shares of phantom stock are payable in cash following termination of the reporting person's employment with Issuer. The reporting person may transfer his/her phantom stock into an alternative investment at any time.

Remarks:

Kathy L. Uttley as attorney-in-

06/14/2022

fact for James D. King
** 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.

The undersigned officer and/or director of The Scotts Miracle-Gro Company (the "Company"), hereby constitutes and appoints each of Ivan C. Smith, Bernard K. Asirifi and Kathy L. Uttley, signing singly, the undersigned's true and lawful attorney-in-fact and agent to:

- 1) execute for, in the name of and on behalf of the undersigned Forms 3, 4 and 5 with respect to the securities of the Company beneficially owned by the undersigned in accordance with Section 16(a) of the Securities Exchange Act of 1934, as amended (the "1934 Act") and the rules and regulations thereunder and Form 144 with respect to the securities of the Company beneficially owned by the undersigned in accordance with Rule 144 under the Securities Act of 1933, as amended (the "Securities Act");
- 2) do and perform any and all acts for, in the name of and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4 or 5 or such Form 144, complete and execute any amendment or amendments thereto, and timely file any such form (and any such amendment or amendments) with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- 3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform each and every act and thing whatsoever requisite, necessary or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution and resubstitution, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the above-named attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the 1934 Act and/or Rule 144 under the Securities Act.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4 and 5 or Form 144 with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the above-named attorneys-in-fact. I hereby revoke all previous Powers of Attorney that have been granted by me in connection with my reporting obligations under the 1934 Act or the Securities Act with respect to my holdings of and transactions in securities issued by the Company.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 29th day of April, 2019.

/s/ James D. King Signature

James D. King Print Name