Instruction 1(b)

FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

					or Se	ection	1 30(h)	of the	Investment	Con	npany Ac	t of 1940							
1. Name and Address of Reporting Person* Evans David C					2. Issuer Name and Ticker or Trading Symbol <u>SCOTTS MIRACLE-GRO CO</u> [SMG]										o of Reporting Person(s) to l licable) tor 10% C				
(Last)	Last) (First) (Middle)					3. Date of Earliest Transaction (Month/Day/Year) 06/09/2023										Officer (give title			specify
C/O THE SCOTTS MIRACLE-GRO COMPANY 14111 SCOTTSLAWN ROAD				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) MARYSVILLE OH 43041														Form filed by More than One Reporting Person					
(City)	(5	State) ((Zip)			Rule 10b5-1(c) Transaction Indication													
		Table	e I - Non	-Deriva	ative \$	Secu	uritie	es Ac	quired, D	oisp	osed	of, or B	enefici	ally C	Owne	d			
1. Title of Security (Instr. 3) 2. Transac Date (Month/Da				ay/Year) Exe		2A. Deemed Execution Date, f any Month/Day/Yea		Transaction Dispos Code (Instr. 5)		urities Acquired (# sed Of (D) (Instr. 3		und S E	5. Amount of Securities Beneficially Owned Following Reported		Forn (D) o	n: Direct r Indirect nstr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
								Code	v	Amoun	t (A) (D)	or Price	Transa		iction(s) 3 and 4)			(1150.4)	
	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 Price of Derivative Security		3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)		4. Transaction Code (Instr. 8)				6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Securi (Instr. 3 and 4)				9. Number of derivative Securities Beneficially Owned Following Reported Transactior (Instr. 4)	ly	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	t (Instr. 4)
					Code	v	(A)	(D)	Date Exercisable	Ex Da	piration ate	Title	Amount or Number of Shares						
Dividend				Т						1							T		

Explanation of Responses:

(1)

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.

(1)

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Remarks:

Equivalent

Rights

/s/ Kathy L. Uttley as attorney-06/13/2023

\$61.5

214

D

in-fact for David C. Evans

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Common

Shares

(1)

** 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).

06/09/2023

** 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.