FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

	CURITIES AND EXCHANGE COMMISSI
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OMB APPROVAL										
OMB Number:	3235-0287									
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0.5

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

Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan for the purchase or sale of equity securities of the issuer that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10.

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

						2. Issuer Name and Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [SMG]								neck all	applic irecto	or		10% Ov	ner
					3. Date of Earliest Transaction (Month/Day/Year) 09/06/2024									flicer elow)	(give title		Other (s below)	specify	
(Street) MARYSVILLE OH 43041 (City) (State) (Zip)				4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)									is. Individual or Joint/Group Filing (Check Applicable ine) Form filed by One Reporting Person Form filed by More than One Reporting Person					
		Tabl	e I - Non-C	Deriva	ative	Sec	uritie	es Ac	quired,	Dis	posed o	of, or Be	neficia	lly Ow	ned				
1. Title of Security (Instr. 3) 2. Transac Date (Month/Da					Execution Date,			Transaction Dispose Code (Instr. 5)		ities Acquir d Of (D) (In:		and Securition Benefici		es For ially (D) Following (I) (: Direct r Indirect str. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
									Code	v	Amount	(A) or (D) Price		Tra	Transaction(s) (Instr. 3 and 4)				(IIISU. 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)	erivative Conversion Date ecurity or Exercise (Month/Day/Year) if any				4. Fransaα Code (I 3)		of E		Expiration	6. Date Exercisable and Expiration Date (Month/Day/Year)			d f ; g Security nd 4)	8. Price of Derivative Security (Instr. 5)		9. Number derivative Securities Beneficiall Owned Following Reported Transactio (Instr. 4)	Ownersh Form: y Direct (D or Indire (I) (Instr.	Ownership	Beneficial Ownership (Instr. 4)
				c	Code	v			Date Exercisable			ion Title A							
Dividend Equivalent Rights	(1)	09/06/2024			A		52		(1)		(1)	Common Shares	52	\$67.	32	192		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 attorney-09/10/2024 in-fact for Mark D. Kingdon

** 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.