SEC For	rm 4																			
FORM 4 Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).			UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549													OMB APPROVAL				
			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										SHIP	Estin	OMB Number: 3235-0287 Estimated average burden hours per response: 0.5					
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]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner					
(Last)	`	,	(Middle)			3. Date of Earliest Transaction (Month/Day/Year) 12/08/2023									Officer (give title Other (specify below) below)					
C/O THE SCOTTS MIRACLE-GRO COMPANY 14111 SCOTTSLAWN ROAD					4. If Am	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) (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.														
		Tab	le I - Noi	n-Deriv	ative Se	ecurities Ac	quire	d, C	Disp	osed o	of, c	or Ben	eficial	ly Owne	d					
Date			2. Transa Date (Month/E		2A. Deemed Execution Date if any (Month/Day/Yea	Cod	Transaction Code (Instr.		4. Securities Acquired (A Disposed Of (D) (Instr. 3, 5)				4 and Securities Beneficially Owned Foll		Forn (D) c	wnership n: Direct or Indirect nstr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)			
									v	Amount		(A) or (D)	Price	 Reported Transaction(s) (Instr. 3 and 4) 						
		T				urities Acq Is, warrants								v Owned						
1. Title of Derivative Security	2. Conversion or Exercise	3. Transaction Date (Month/Day/Year)	3A. Deem Execution if any	Date,		ransaction of Ex			Date Exercisable and cpiration Date 7. Title and Amount of Securities					Derivative der		mber of 10. ative Ownership rities Form:		11. Nature of Indirec Beneficia		

Security (Instr. 3)		or Exercise Price of Derivative Security	(Month/Day/Year)	if any (Month/Day/Year)	Code (Instr. 8)		Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		(Month/Day/Year)		Securities Underlying Derivative Security (Instr. 3 and 4)		Security (Instr. 5)	Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)
					Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
	Dividend Equivalent Rights	(1)	12/08/2023		A		56		(1)	(1)	Common Shares	56	\$60.6	319	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:

<u>/s/ Kathy L. Uttley as attorney-</u> <u>in-fact for David C. Evans</u> <u>12/12/2023</u>

** 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.