FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549	

Check this box if no longer subject to	SIAIEN
Section 16. Form 4 or Form 5	
bligations may continue. See	
actruction 1(h)	

MENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

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* Aviles Edith					2. Issuer Name and Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [SMG]								5. Relationship of Reporting Person(s) to Issuer (Check all applicable)						
(Last)		irst) ((Middle)			3. Date of Earliest Transaction (Month/Day/Year) 10/01/2023								(Directo Officer Delow)	(give title		10% Ov Other (s below)	
C/O THE SCOTTS MIRACLE-GRO COMPANY 14111 SCOTTSLAWN ROAD				4. If	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) MARYS	VILLE O	H 4	43041			I									led by More than One Reporting				
(City)	(S	(State) (Zip) 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							
		Tabl	e I - Nor	1-Deriv	ative	Sec	uritie	es Ac	quired,	Dis	posed	of, or Be	enefici	ally Ov	vnec	t			
1. Title of Security (Instr. 3) 2. Transi Date (Month/I				Exec Day/Year) if any		2A. Deemed Execution Date, if any (Month/Day/Year)		Transaction Dispo		ities Acqui d Of (D) (In		and Securitie Benefici		es ally Following	Form (D) o	: Direct r Indirect str. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
									Code	v	Amount	(A) o (D)	Price	Tra	ansact str. 3 a	ion(s)			(111501.4)
Common Shares 10/0			10/01	1/2023	/2023 M 14 A		(1		3,972			D							
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)	tive Conversion Date Execution Date, try or Exercise (Month/Day/Year) if any Cod		Transa Code (5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)		9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s (Instr. 4)	ly	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)			
					Code	v	(A)		Date Exercisab		xpiration ate	Title	Amount or Number of Shares						
Dividend Equivalent	(1)	10/01/2023			M			14	(2)		(2)	Common Shares	14	\$(0	83		D	

Explanation of Responses:

- 1. Restricted stock units convert into common shares of the Issuer on a one-for-one basis.
- 2. On February 3, 2023, the reporting person was granted a special stock unit award in lieu of the director's annual cash compensation for the calendar year in the amount of 1,398 restricted stock units, with accruing dividend equivalent rights, vesting on October 1, 2023.

Remarks:

/s/ Kathy L. Uttley as attorney-10/03/2023 in-fact for Edith Aviles

** 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.