

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
September 18, 2020**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

AeroGrow International, Inc.

File No. 5-81652 - CF#37544

SMG Growing Media, Inc. and The Scotts Miracle-Gro Company submitted an application under Rule 24b-2 requesting confidential treatment for information they excluded from an Exhibit to a Schedule 13D/A filed on August 18, 2020 relating to their beneficial ownership of shares of common stock of AeroGrow International, Inc.

Based on representations by SMG Growing Media, Inc. and The Scotts Miracle-Gro Company that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public:

Exhibit 19

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Ted Yu
Chief, Office of Mergers and Acquisitions