



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

March 24, 2017

Thomas Randal Coleman
Chief Financial Officer
The Scotts Miracle-Gro Company
14111 Scottslawn Road
Marysville, Ohio 43041

Re: The Scotts Miracle-Gro Company
Form 10-K for Fiscal Year Ended September 30, 2016
Filed November 28, 2016
Form 8-K Furnished January 31, 2017
Form S-4 Filed February 28, 2017
File No. 001-11593

Dear Mr. Coleman:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure