



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 5, 2018

Thomas Randal Coleman  
Executive Vice President and Chief Financial Officer  
The Scotts Miracle-Gro Company  
14111 Scottslawn Road  
Marysville OH 43041

**Re: The Scotts Miracle-Gro Company  
Form 10-K for Fiscal Year Ended September 30, 2017  
Filed November 28, 2017  
File No. 001-11593**

Dear Mr. Coleman:

We have completed our review of your filing. 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