

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

December 23, 2019

James Hagedorn Chief Executive Officer and Chairman of the Board The Scotts Miracle-Gro Company 14111 Scottslawn Road Marysville, OH 43041

> Re: The Scotts Miracle-Gro Company Registration Statement on Form S-4 Filed December 20, 2019 File No. 333-235620

Dear Mr. Hagedorn:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Adam L. Miller, Esq.