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Commission pursuant to Rule 12g3-2 (b) under the Securities Exchange Act of 1934.]

Yes

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No

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If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2 (b) : 82- n/a.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Smith & Nephew Plc  
(Registrant)

Date: September 22, 2008

By: /s/ Paul Chambers  
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Paul Chambers  
Company Secretary

Transaction in own shares.

Smith & Nephew plc announces that on 22 September 2008 it purchased 100,000 ordinary shares of US\$0.20 each at a price of 600.3076 pence per share. The purchased shares will be held as treasury shares.

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Following the above purchase, Smith & Nephew plc holds 66,900,683 ordinary shares in treasury, and has 882,677,624 ordinary shares in issue (excluding treasury shares).

Paul Chambers  
Company Secretary