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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: August 26, 2008

By: /s/ Paul Chambers  
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Paul Chambers  
Company Secretary

**Transaction in own shares.**

Smith & Nephew plc announces that on 26 August 2008 it purchased 175,000 ordinary shares of US\$0.20 each at a price of 639.6602 pence per share. The purchased shares will be held as treasury shares.

Following the above purchase, Smith & Nephew plc holds 65,100,683 ordinary shares in treasury, and has 884,290,053 ordinary shares in issue (excluding treasury shares).

Paul Chambers  
Company Secretary