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SMITH & NEPHEW PLC Form 6-K May 25, 2007

FORM 6-K

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Report of Foreign Private Issuer

Pursuant to Rule 13a-16 or 15d-16 of the Securities Exchange Act of 1934

May 24, 2007

Commission File Number 001-14978

SMITH & NEPHEW plc
(Registrant's name)

15 Adam Street London, England WC2N 6LA (Address of registrant's principal executive offices)

[Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.]

Form 20-F X Form 40-F

[Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1).]

Yes No X ----

[Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7).]

Yes No X

[Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing information to the Commission pursuant to Rule 12g3-2 (b) under the Securities Exchange Act of 1934.]

Yes No X

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

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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: May 24, 2007

By: /s/ Paul Chambers

Paul Chambers Company Secretary

Smith & Nephew PLC

24 May 2007

Smith & Nephew PLC - Transaction in Own Shares

Smith & Nephew PLC announces that on 24 May 2007 it purchased 290,000 ordinary shares of US\$0.20 at a price of 617.93 pence per share. The purchased shares will be held as treasury shares.

Following the above purchase, Smith & Nephew PLC holds 11,935,000 ordinary shares in treasury, and has 933,798,043 ordinary shares in issue (excluding treasury shares).

Paul Chambers Company Secretary