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SMITH & NEPHEW PLC Form 6-K August 13, 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

August 13, 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: August 13, 2007

By: /s/ Paul Chambers

Paul Chambers Company Secretary

Smith & Nephew PLC

13 August 2007

Smith & Nephew PLC - Transaction in Own Shares

Smith & Nephew PLC announces that on 13 August 2007 it transferred 55,000 ordinary shares of US\$0.20 to Abacus Corporate Trustee Limited, the Trustee of the Employees' Share Trust. The shares will be used to satisfy awards under the 1997 Long Term Incentive Plan.

The transferred shares were all formerly held as Treasury Shares.

Following the above transfer, Smith & Nephew PLC holds 31,103,000 ordinary shares in treasury, and has 915,249,749 ordinary shares in issue (excluding treasury shares).

Paul Chambers Company Secretary