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SMITH & NEPHEW PLC Form 6-K April 21, 2008

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

April 21, 2008

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: April 21, 2008

By: /s/ Paul Chambers

Paul Chambers Company Secretary

21 April 2008

ANNOUNCEMENT FOR IMMEDIATE RELEASE

SMITH & NEPHEW PLC

STERLING AMOUNT OF DIVIDEND

As announced on 7th February 2008, a second interim dividend of $7.38~\mathrm{US}$ cents per share will be paid on 9 May 2008 to shareholders on the Register at the close of business on 18 April 2008. Those shareholders whose address on the Register is in the UK, and those who have validly elected to receive sterling dividends, will receive a dividend of $3.70~\mathrm{pence}$ per share.

PR Chambers

Company Secretary