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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: March 27, 2009

By: /s/ Paul Chambers  
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Paul Chambers  
Company Secretary

27 March 2009

ANNOUNCEMENT FOR IMMEDIATE RELEASE

SMITH & NEPHEW PLC

DOCUMENTS FOR VIEWING

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Copies of the Annual Report and Accounts for the year ended 31 December 2008 and the Notice of Annual General Meeting of Smith & Nephew plc have been sent to the UK Listing Authority and will be available for viewing shortly at the Document Viewing Facility which is located at:

Financial Services Authority  
25 The North Colonnade  
Canary Wharf  
London  
E14 5HS  
Tel +44 (0)20 7066 1000

Copies of the 2008 Annual Report and Accounts and Notice of Annual General Meeting are also available on the Smith & Nephew website at [www.smith-nephew.com/investors](http://www.smith-nephew.com/investors) and in hard copy to shareholders and ADR holders upon request to Investor Relations, Smith & Nephew plc, 15 Adam Street, London WC2N 6LA.

PR Chambers  
Company Secretary