

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

May 12, 2006

Mr. Christopher L. Nagel Executive Vice President and Chief Financial Officer The Scotts Miracle-Gro Company 14111 Scottslawn Road Marysville, OH 43041

Re: The Scotts Miracle-Gro Company

Form 10-K for the Fiscal Year Ended September 30, 2005

Filed December 15, 2005

File No. 001-11593

Dear Mr. Nagel:

We have completed our review of your 2005 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller Branch Chief