

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL	
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>BAKER MARK R</u> (Last) (First) (Middle) <u>C/O THE SCOTTS MIRACLE-GRO COMPANY</u> <u>14111 SCOTTSLAWN ROAD</u> (Street) <u>MARYSVILLE OH 43041</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>SCOTTS MIRACLE-GRO CO [SMG]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) <u>03/01/2007</u>	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Director Stock Units (Phantom Stock)	(1)	03/01/2007 ⁽²⁾		J ⁽²⁾		120.1179 ⁽³⁾		(4)	(4)	Common Shares	120.1179 ⁽³⁾	\$0	754.1179	D	
Director Stock Units (Phantom Stock)	(1)	03/01/2007 ⁽²⁾		J ⁽²⁾		111.0238 ⁽³⁾		(4)	(4)	Common Shares	111.0238 ⁽³⁾	\$0	697.0238	D	
Stock Option (right to buy)	\$41.66 ⁽⁵⁾	03/01/2007 ⁽⁵⁾		J ⁽⁵⁾		2,659 ⁽⁶⁾		01/27/2007	01/27/2016	Common Shares	2,659 ⁽⁶⁾	\$0	16,659	D	
Stock Option (right to buy)	\$44.69 ⁽⁵⁾	03/01/2007 ⁽⁵⁾		J ⁽⁵⁾		2,683 ⁽⁶⁾		01/26/2008	01/26/2017	Common Shares	2,683 ⁽⁶⁾	\$0	16,683	D	

Explanation of Responses:

- This security converts on a 1-for-1 basis.
- Reflects adjustment to outstanding director stock unit awards under the Issuer's equity-based compensation plans approved by the Compensation and Organization Committee on March 1, 2007 in connection with the special dividend of \$8.00 per Issuer common share payable on March 5, 2007 to shareholders of record at the close of business on February 26, 2007. The number of director stock units was adjusted to maintain the same deferral value of the award before and after the adjustment. Deferral value was established by comparing the volume weighted average share price measured on February 21, 2007, the day before the ex-dividend date (\$56.88), with that measured on February 22, 2007, the ex-dividend date (\$47.82). The number of director stock units subject to each award was increased as necessary to ensure the deferral value of the award was the same before and after the adjustment.
- The number shown includes the number of additional director stock units resulting from the adjustment to each of the outstanding director stock unit awards.
- The Director Stock Units will be settled 100% in cash issued in one installment, commencing at the earlier of (a) the occurrence of a "Change in Control" of Issuer or (b) the reporting person's cessation of service on the Issuer's Board.
- Reflects adjustment to previously granted stock option awards under the Issuer's equity-based compensation plans approved by the Compensation and Organization Committee on March 1, 2007 in connection with the special dividend of \$8.00 per Issuer common share payable on March 5, 2007 to shareholders of record at the close of business on February 26, 2007. The exercise price of the stock options was adjusted to maintain the same ratio of exercise price to fair market value of the underlying common shares (0.25) before and after the adjustment. Fair market value was established by comparing the volume weighted average share price measured on February 21, 2007, the day before the ex-dividend date (\$56.88), with that measured on February 22, 2007, the ex-dividend date (\$47.82). The number of stock options subject to each award was increased as necessary to ensure the total value of the award was the same before and after the adjustment.
- The number shown includes the number of additional stock options resulting from the adjustment to each of the previously granted stock option awards.

Kathy L. Uttley as attorney-in-fact for Mark R. Baker 03/05/2007

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

POWER OF ATTORNEY

Know all by these presents, that the undersigned officer and/or director of The Scotts Company (the "Company"), hereby constitutes and appoints each of David M. Aronowitz, Andrew B. Coogle and Kathy L. Uttley, signing singly, the undersigned's true and lawful attorney-in-fact to:

- 1) execute for and on behalf of the undersigned Forms 3, 4 and 5 with respect to the securities of the Company beneficially owned by the undersigned in accordance with Section 16(a) of the Securities Exchange Act of 1934 (the "1934 Act") and the rules and regulations thereunder (and Form 144 with respect to the securities of the Company beneficially owned by the undersigned in accordance with Rule 144 under the Securities Act of 1933 (the "Securities Act"));
- 2) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4 or 5 (or Form 144), complete and execute any amendment or amendments thereto, and timely file any such form with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- 3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform each and every act and thing whatsoever requisite, necessary or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or resubstitution, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the above-named attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the 1934 Act and/or Rule 144 under the Securities Act.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4 and 5 (or Form 144) with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the above-named attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 29th day of January, 2004.

/s/ Mark R. Baker
Signature

Mark R. Baker

Print Name