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**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

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**Post-Effective Amendment No. 1**  
**to**

**FORM S-8**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

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**THE SCOTTS MIRACLE-GRO COMPANY**

(Exact name of registrant as specified in its charter)

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Ohio  
(State or other jurisdiction of  
incorporation or organization)

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31-1414921  
(I.R.S. Employer  
Identification No.)

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14111 Scottslawn Road, Marysville, Ohio  
(Address of Principal Executive Offices)

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43041  
(Zip Code)

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The Scotts Company LLC Retirement Savings Plan  
Smith & Hawken 401(k) Plan  
(Full title of the plan)

David C. Evans  
Executive Vice President and  
Chief Financial Officer  
The Scotts Miracle-Gro Company  
14111 Scottslawn Road  
Marysville, Ohio 43041

(Name and address of agent for service)

Copy to:  
Elizabeth Turrell Farrar, Esq.  
Vorys, Sater, Seymour and Pease LLP  
52 East Gay Street  
P.O. Box 1008  
Columbus, Ohio 43216-1008

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(937) 644-0011  
(Telephone number, including area code, of agent for service)

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer   
(Do not check if a smaller reporting company)

Smaller reporting company

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DEREGISTRATION OF CERTAIN SECURITIES

On November 14, 2007, The Scotts Miracle-Gro Company (the "Registrant") filed a Registration Statement on Form S-8 (File No. 333-147397) pursuant to which it registered under the Securities Act of 1933, as amended (the "Securities Act"), among other securities, 50,000 common shares of the Registrant ("Common Shares") to be offered or sold pursuant to the Smith & Hawken 401(k) Plan (the "S&H Plan"), and the S&H Plan registered under the Securities Act an indeterminate amount of interests in the S&H Plan. On December 31, 2009, the S&H Plan was terminated. Accordingly, the Registration Statement is hereby amended by this Post-Effective Amendment No. 1 to remove from registration all interests in the S&H Plan and all Common Shares previously registered for offering or sale pursuant to the S&H Plan which remain unsold and unissued. Common Shares and interests in The Scotts Company LLC Retirement Savings Plan registered on Registration Statement on Form S-8 (File No. 333-147397) for offering or sale pursuant to The Scotts Company LLC Retirement Savings Plan are unaffected by this Post-Effective Amendment No. 1 and remain registered for such purpose pursuant to Registration Statement on Form S-8 (File No. 333-147397) in addition to Registration Statement on Form S-8 (File No. 333-154364).

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

The following exhibit is filed with this Post-Effective Amendment No.1 to Registration Statement:

<u>Exhibit No.</u>	<u>Description</u>
24.1	Powers of Attorney of Executive Officers and Directors of The Scotts Miracle-Gro Company

[Remainder of page intentionally left blank;  
signatures on following page.]

SIGNATURES

**The Registrant.** Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-147397) to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Marysville, State of Ohio, on the second day of June, 2010.

THE SCOTTS MIRACLE-GRO COMPANY

By: /s/ David C. Evans  
David C. Evans  
Executive Vice President and Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-147397) has been signed by the following persons in the capacities indicated on June 2, 2010.

<u>Signature</u>	<u>Title</u>
<u>/s/ Mark R. Baker*</u> Mark R. Baker	President, Chief Operating Officer and Director
<u>/s/ Alan H. Barry*</u> Alan H. Barry	Director
<u>/s/ David C. Evans</u> David C. Evans	Executive Vice President and Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)
<u>/s/ Joseph P. Flannery*</u> Joseph P. Flannery	Director
<u>/s/ James Hagedorn*</u> James Hagedorn	Chairman of the Board and Chief Executive Officer (Principal Executive Officer) and Director
<u>/s/ Adam Hanft*</u> Adam Hanft	Director
<u>/s/ William G. Jurgensen*</u> William G. Jurgensen	Director

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<u>Signature</u>	<u>Title</u>
<u>/s/ Thomas N. Kelly Jr.*</u> Thomas N. Kelly Jr.	Director
<u>/s/ Carl F. Kohrt, Ph.D.*</u> Carl F. Kohrt, Ph.D.	Director
<u>/s/ Katherine Hagedorn Littlefield*</u> Katherine Hagedorn Littlefield	Director
<u>/s/ Nancy G. Mistretta*</u> Nancy G. Mistretta	Director
<u>/s/ Stephanie M. Shern*</u> Stephanie M. Shern	Director
<u>/s/ John S. Shiely*</u> John S. Shiely	Director

\* The undersigned, by signing his name hereto, does hereby sign this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-147397) on behalf of each of the directors of the Registrant identified above pursuant to Powers of Attorney executed by the directors identified above, which Powers of Attorney are filed with this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-147397) as exhibits.

/s/ David C. Evans  
By: David C. Evans, Attorney-in-Fact  
Date: June 2, 2010

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**The Plans.** Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the employee benefit plan) have duly caused this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-147397) to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Marysville, State of Ohio, on June 2, 2010.

THE SCOTTS COMPANY LLC  
RETIREMENT SAVINGS PLAN

By: /s/ David C. Evans  
David C. Evans  
Executive Vice President and Chief Financial Officer of  
The Scotts Company LLC

Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the employee benefit plan) have duly caused this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-147397) to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Marysville, State of Ohio, on June 2, 2010.

SMITH & HAWKEN 401(K) PLAN

By: /s/ David C. Evans  
David C. Evans  
Executive Vice President and Chief Financial Officer of  
Teak 2, Ltd.  
(formerly known as Smith & Hawken, Ltd.)

INDEX TO EXHIBITS

<u>Exhibit No.</u>	<u>Description</u>
24.1	Powers of Attorney of Executive Officers and Directors of The Scotts Miracle-Gro Company



**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS**, that the undersigned director of **THE SCOTTS MIRACLE-GRO COMPANY**, an Ohio corporation, which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, **Post-Effective Amendment No. 1 to Registration Statement on Form S-8** in order to deregister the participation interests in the **Smith & Hawken 401(k) Plan** and remaining unsold and unissued common shares of The Scotts Miracle-Gro Company previously registered for offering and sale or delivery pursuant to the **Smith & Hawken 401(k) Plan**, hereby constitutes and appoints **James Hagedorn, David C. Evans** and **Vincent C. Brockman**, and each of them, as his true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign such Post-Effective Amendment No. 1 to Registration Statement on Form S-8 and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and the New York Stock Exchange, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all things that each of said attorneys-in-fact and agents, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, the undersigned has hereunto set his hand this 12th day of May, 2010.

/s/ Alan H. Barry

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Alan H. Barry

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**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS**, that the undersigned officer and director of **THE SCOTTS MIRACLE-GRO COMPANY**, an Ohio corporation, which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, **Post-Effective Amendment No. 1 to Registration Statement on Form S-8** in order to deregister the participation interests in the **Smith & Hawken 401(k) Plan** and remaining unsold and unissued common shares of The Scotts Miracle-Gro Company previously registered for offering and sale or delivery pursuant to the **Smith & Hawken 401(k) Plan**, hereby constitutes and appoints **James Hagedorn, David C. Evans** and **Vincent C. Brockman**, and each of them, as his true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign such Post-Effective Amendment No. 1 to Registration Statement on Form S-8 and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and the New York Stock Exchange, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all things that each of said attorneys-in-fact and agents, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, the undersigned has hereunto set his hand this 12th day of May, 2010.

/s/ Mark R. Baker

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Mark R. Baker

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**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS**, that the undersigned director of **THE SCOTTS MIRACLE-GRO COMPANY**, an Ohio corporation, which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, **Post-Effective Amendment No. 1 to Registration Statement on Form S-8** in order to deregister the participation interests in the **Smith & Hawken 401(k) Plan** and remaining unsold and unissued common shares of The Scotts Miracle-Gro Company previously registered for offering and sale or delivery pursuant to the **Smith & Hawken 401(k) Plan**, hereby constitutes and appoints **James Hagedorn, David C. Evans** and **Vincent C. Brockman**, and each of them, as his true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign such Post-Effective Amendment No. 1 to Registration Statement on Form S-8 and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and the New York Stock Exchange, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all things that each of said attorneys-in-fact and agents, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, the undersigned has hereunto set his hand this 12th day of May, 2010.

/s/ Joseph P. Flannery

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Joseph P. Flannery

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**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS**, that the undersigned officer and director of **THE SCOTTS MIRACLE-GRO COMPANY**, an Ohio corporation, which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, **Post-Effective Amendment No. 1 to Registration Statement on Form S-8** in order to deregister the participation interests in the **Smith & Hawken 401(k) Plan** and remaining unsold and unissued common shares of The Scotts Miracle-Gro Company previously registered for offering and sale or delivery pursuant to the **Smith & Hawken 401(k) Plan**, hereby constitutes and appoints **David C. Evans** and **Vincent C. Brockman**, and each of them, as his true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign such Post-Effective Amendment No. 1 to Registration Statement on Form S-8 and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and the New York Stock Exchange, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all things that each of said attorneys-in-fact and agents, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, the undersigned has hereunto set his hand this 12th day of May, 2010.

/s/ James Hagedorn

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James Hagedorn

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**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS**, that the undersigned director of **THE SCOTTS MIRACLE-GRO COMPANY**, an Ohio corporation, which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, **Post-Effective Amendment No. 1 to Registration Statement on Form S-8** in order to deregister the participation interests in the **Smith & Hawken 401(k) Plan** and remaining unsold and unissued common shares of The Scotts Miracle-Gro Company previously registered for offering and sale or delivery pursuant to the **Smith & Hawken 401(k) Plan**, hereby constitutes and appoints **James Hagedorn, David C. Evans** and **Vincent C. Brockman**, and each of them, as his true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign such Post-Effective Amendment No. 1 to Registration Statement on Form S-8 and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and the New York Stock Exchange, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all things that each of said attorneys-in-fact and agents, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, the undersigned has hereunto set his hand this 12th day of May, 2010.

/s/ Adam Hanft

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Adam Hanft

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**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS**, that the undersigned director of **THE SCOTTS MIRACLE-GRO COMPANY**, an Ohio corporation, which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, **Post-Effective Amendment No. 1 to Registration Statement on Form S-8** in order to deregister the participation interests in the **Smith & Hawken 401(k) Plan** and remaining unsold and unissued common shares of The Scotts Miracle-Gro Company previously registered for offering and sale or delivery pursuant to the **Smith & Hawken 401(k) Plan**, hereby constitutes and appoints **James Hagedorn, David C. Evans** and **Vincent C. Brockman**, and each of them, as his true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign such Post-Effective Amendment No. 1 to Registration Statement on Form S-8 and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and the New York Stock Exchange, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all things that each of said attorneys-in-fact and agents, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, the undersigned has hereunto set his hand this 12th day of May, 2010.

/s/ William G. Jurgensen

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William G. Jurgensen

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**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS**, that the undersigned director of **THE SCOTTS MIRACLE-GRO COMPANY**, an Ohio corporation, which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, **Post-Effective Amendment No. 1 to Registration Statement on Form S-8** in order to deregister the participation interests in the **Smith & Hawken 401(k) Plan** and remaining unsold and unissued common shares of The Scotts Miracle-Gro Company previously registered for offering and sale or delivery pursuant to the **Smith & Hawken 401(k) Plan**, hereby constitutes and appoints **James Hagedorn, David C. Evans** and **Vincent C. Brockman**, and each of them, as his true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign such Post-Effective Amendment No. 1 to Registration Statement on Form S-8 and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and the New York Stock Exchange, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all things that each of said attorneys-in-fact and agents, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, the undersigned has hereunto set his hand this 12th day of May, 2010.

/s/ Thomas N. Kelly Jr.

\_\_\_\_\_  
Thomas N. Kelly Jr.

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**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS**, that the undersigned director of **THE SCOTTS MIRACLE-GRO COMPANY**, an Ohio corporation, which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, **Post-Effective Amendment No. 1 to Registration Statement on Form S-8** in order to deregister the participation interests in the **Smith & Hawken 401(k) Plan** and remaining unsold and unissued common shares of The Scotts Miracle-Gro Company previously registered for offering and sale or delivery pursuant to the **Smith & Hawken 401(k) Plan**, hereby constitutes and appoints **James Hagedorn, David C. Evans** and **Vincent C. Brockman**, and each of them, as his true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign such Post-Effective Amendment No. 1 to Registration Statement on Form S-8 and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and the New York Stock Exchange, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all things that each of said attorneys-in-fact and agents, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, the undersigned has hereunto set his hand this 12th day of May, 2010.

/s/ Carl F. Kohrt, Ph.D.

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Carl F. Kohrt, Ph.D.

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**POWER OF ATTORNEY**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director of **THE SCOTTS MIRACLE-GRO COMPANY**, an Ohio corporation, which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, **Post-Effective Amendment No. 1 to Registration Statement on Form S-8** in order to deregister the participation interests in the **Smith & Hawken 401(k) Plan** and remaining unsold and unissued common shares of The Scotts Miracle-Gro Company previously registered for offering and sale or delivery pursuant to the **Smith & Hawken 401(k) Plan**, hereby constitutes and appoints **James Hagedorn, David C. Evans** and **Vincent C. Brockman**, and each of them, as her true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for her and in her name, place and stead, in any and all capacities, to sign such Post-Effective Amendment No. 1 to Registration Statement on Form S-8 and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and the New York Stock Exchange, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as she might or could do in person, hereby ratifying and confirming all things that each of said attorneys-in-fact and agents, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, the undersigned has hereunto set her hand this 12th day of May, 2010.

/s/ Katherine Hagedorn Littlefield  
\_\_\_\_\_  
Katherine Hagedorn Littlefield

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**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS**, that the undersigned director of **THE SCOTTS MIRACLE-GRO COMPANY**, an Ohio corporation, which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, **Post-Effective Amendment No. 1 to Registration Statement on Form S-8** in order to deregister the participation interests in the **Smith & Hawken 401(k) Plan** and remaining unsold and unissued common shares of The Scotts Miracle-Gro Company previously registered for offering and sale or delivery pursuant to the **Smith & Hawken 401(k) Plan**, hereby constitutes and appoints **James Hagedorn, David C. Evans** and **Vincent C. Brockman**, and each of them, as her true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for her and in her name, place and stead, in any and all capacities, to sign such Post-Effective Amendment No. 1 to Registration Statement on Form S-8 and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and the New York Stock Exchange, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as she might or could do in person, hereby ratifying and confirming all things that each of said attorneys-in-fact and agents, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, the undersigned has hereunto set her hand this 12th day of May, 2010.

/s/ Nancy G. Mistretta

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Nancy G. Mistretta

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**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS**, that the undersigned director of **THE SCOTTS MIRACLE-GRO COMPANY**, an Ohio corporation, which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, **Post-Effective Amendment No. 1 to Registration Statement on Form S-8** in order to deregister the participation interests in the **Smith & Hawken 401(k) Plan** and remaining unsold and unissued common shares of The Scotts Miracle-Gro Company previously registered for offering and sale or delivery pursuant to the **Smith & Hawken 401(k) Plan**, hereby constitutes and appoints **James Hagedorn, David C. Evans** and **Vincent C. Brockman**, and each of them, as her true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for her and in her name, place and stead, in any and all capacities, to sign such Post-Effective Amendment No. 1 to Registration Statement on Form S-8 and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and the New York Stock Exchange, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as she might or could do in person, hereby ratifying and confirming all things that each of said attorneys-in-fact and agents, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, the undersigned has hereunto set her hand this 12th day of May, 2010.

/s/ Stephanie M. Shern

\_\_\_\_\_  
Stephanie M. Shern

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**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS**, that the undersigned director of **THE SCOTTS MIRACLE-GRO COMPANY**, an Ohio corporation, which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended, **Post-Effective Amendment No. 1 to Registration Statement on Form S-8** in order to deregister the participation interests in the **Smith & Hawken 401(k) Plan** and remaining unsold and unissued common shares of The Scotts Miracle-Gro Company previously registered for offering and sale or delivery pursuant to the **Smith & Hawken 401(k) Plan**, hereby constitutes and appoints **James Hagedorn, David C. Evans** and **Vincent C. Brockman**, and each of them, as his true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign such Post-Effective Amendment No. 1 to Registration Statement on Form S-8 and any and all amendments and documents related thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission and the New York Stock Exchange, granting unto each of said attorneys-in-fact and agents, and substitute or substitutes, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all things that each of said attorneys-in-fact and agents, or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**IN WITNESS WHEREOF**, the undersigned has hereunto set his hand this 12th day of May, 2010.

/s/ John S. Shiely

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John S. Shiely