FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL										
OMB Number:	3235-0287									
Estimated average bu	rden									

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP hours per response: 0.5 Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

						. ,		invesiment C		, , ,									
1. Name and Address of Reporting Person* FLANNERY JOSEPH P					2. Issuer Name and Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [SMG]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner					
(Last) (First) (Middle) C/O THE SCOTTS MIRACLE-GRO COMPANY 14111 SCOTTSLAWN ROAD					3. Date of Earliest Transaction (Month/Day/Year) 01/27/2006									(give title		Other (s below)	pecify		
VILLE	(State)	(Zip)	Deriva			,					,	Lin	e) X Form t Form t Person	iled by One iled by More	Repo	orting Perso	า		
1. Title of Security (Instr. 3) 2. Transa Date					2A. Deemed Execution Date, oay/Year) if any			3. 4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4) Code (Instr. 5)			ed (A) or	5. Amou Securitie Benefici Owned I	nt of 6. 0 es Fo ally (D) Following (I)		: Direct r Indirect str. 4)	7. Nature of Indirect Beneficial Ownership			
								Code V		Amount	(A) or (D)	Price	Transac	ction(s)			(Instr. 4)		
								•	•			-	Owned						
or Exercis Price of	e (Month/Day/Year)	if any	Co	e, Transactio Code (Inst				6. Date Exercisabl Expiration Date (Month/Day/Year)		of Securities Underlying		ies g Security	8. Price of Derivative Security (Instr. 5)	derivative Securities Beneficial Owned Following Reported	e s lly	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)		
			Co	ode	v	(A)	(D)	Date Exercisable			Title	Amount or Number of Shares							
\$49.55	01/27/2006		I	A		12,000		01/27/2007	01/	/27/2016	Common Shares	12,000	\$0	12,000)	D			
	E SCOTT COTTSLA VILLE Security (In 2. Conversion or Exercise Price of Derivative Security	(First) (First) E SCOTTS MIRACLE-GROCOTTSLAWN ROAD VILLE OH (State) Tab Security (Instr. 3) 2. Conversion or Exercise (Month/Day/Year) Price of Derivative Security	(First) (Middle) E SCOTTS MIRACLE-GRO COMPAND COTTSLAWN ROAD VILLE OH 43041 (State) (Zip) Table I - Non-Security (Instr. 3) Table II - E ((0) 2. (1) Conversion or Exercise (Month/Day/Year) Price of Derivative Security Table II - D ((0) (Month/Day/Year)	(First) (Middle) E SCOTTS MIRACLE-GRO COMPANY COTTSLAWN ROAD VILLE OH 43041 (State) (Zip) Table I - Non-Derivation Date (Month/D. 2. Transaction Date (Month/D. Conversion or Exercise Price of Derivative Security Security 3. Transaction Date (Month/Day/Year) (Month/Day/Year) 3. 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Transaction Date (e.g., puts, call Execution Date, if any (Month/Day/Year) Price of Derivative Security Code (Instr. 8)	(First) (Middle) E SCOTTS MIRACLE-GRO COMPANY COTTSLAWN ROAD Table I - Non-Derivative Securities (Month/Day/Year) Table II - Derivative Securities (e.g., puts, calls, warra (e.g., puts, calls, warra (Month/Day/Year) Transaction Date (Month/Day/Year) Conversion or Exercise Price of Derivative Security (Month/Day/Year) Security Code (Instr. 8) Code (V) (A) Code (V) (A)	(First) (Middle) E SCOTTS MIRACLE-GRO COMPANY COTTSLAWN ROAD Table I - Non-Derivative Securities Acq (Month/Day/Year) Table II - Derivative Securities Acq (e.g., puts, calls, warrants Table II - Derivative Securities Acq (e.g., puts, calls, warrants) Table II - Derivative Securities Acq (e.g., puts, calls, warrants) Table II - Derivative Securities Acq (e.g., puts, calls, warrants) Conversion of Exercise Price of Derivative Securities Acq (Month/Day/Year) Table II - Derivative Securities Acq (e.g., puts, calls, warrants) Conversion of Exercise Price of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) Code V (A) (D)	(First) (Middle) E SCOTTS MIRACLE-GRO COMPANY COTTSLAWN ROAD Table I - Non-Derivative Securities Acquired, Date (Month/Day/Year) Table II - Derivative Securities Acquired, Date (Month/Day/Year) Table II - Derivative Securities Acquired, Date (Month/Day/Year) Table II - Derivative Securities Acquired, Dispanding or Exercise (Month/Day/Year) Conversion or Exercise Price of (Month/Day/Year) Conversion Operivative Securities Acquired (Month/Day/Year) A. 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Date of Earliest Transaction (Month/Day/Year) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Month/Day/Year) Table II - Derivative Security (Month/Day/Year) Table II - Derivative Securities Acquire	Check all applicable X Director Officer (give title below)	Check all applicable X Director Officer (give title below) Control Minimum C	SCOTTS MIRACLE-GRO CO [SMG] (First) (Middle) (First) (Middle) (D1/27/2006 3. Date of Earliest Transaction (Month/Day/Year) (D1/27/2006 4. If Amendment, Date of Original Filed (Month/Day/Year) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned Security (Instr. 3) 2. Transaction Date (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Following Reported Transaction (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Following Reported Transactions (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Following Reported Transactions (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Following Reported Transactions (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Following Reported Transactions (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Following Reported Transactions (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Following Reported Transactions (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Following Reported Transactions (Instr. 4) Table II - Derivative Securities Acquired (A) or Disposed of, or Beneficially Owned Following Reported Transactions (Instr. 4) Table II - Derivative Securities Acquired (A) or Disposed of, or Beneficially Owned Following Reported Transactions (Instr. 4) Table II - Derivative Securities Acquired (A) or Disposed of, or Beneficially Owned Following Reported Transactions (Instr. 4) Table II - Derivative Securities Acquired (A) or Disposed of, or Beneficially Owned Following Reported Transactions (Instr. 4) Table II - Derivative Securities Acquired (A) or Disposed of, or Beneficially Owned Following Reported Transactions (Instr. 4) Table II - Derivative Securiti		

Explanation of Responses:

Kathy L. Uttley as attorney-infact for Joseph P. Flannery

01/31/2006

** Signature of Reporting Person

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.

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, Kathy L. Uttley and A. Sue Hughes, 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 24th day of April, 2002.

/s/ Joseph P. Flannery Signature

Joseph P. Flannery

Print Name