SEC Form 4	
------------	--

Г

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

٦	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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

OMB APPROVAL OMB Number: 3235-0287

hours per response:	0.5
Estimated average burden	

mourue					or Section	on 30(h) of the	e Investment Co	mpany /	Act of 19	940						
1. Name and Address of Reporting Person [*] Johnson Stephen L					2. Issuer Name and Ticker or Trading Symbol <u>SCOTTS MIRACLE-GRO CO</u> [SMG]							5. Relationship of Reporting F (Check all applicable) X Director			10% Owner	
MARYSVILLE OH 43041					3. Date o 06/08/2		nsaction (Month	/Day/Yea	ar)			Office below	r (give title)		Other (: below)	specify
14111 50	LUIISLA	WN ROAD		4. If Ame	endment, Date	of Original File	d (Month	n/Day/Ye	ear)	6. Ir Line	ndividual or	Joint/Grou	o Filing (C	neck Ap	oplicable	
(Street)												X Form	filed by On filed by Mo n	•	•	
(City)	(S	itate)	(Zip)													
		Tab	le I - Non	-Deriva	ative Se	curities A	cquired, Di	spose	d of, c	or Bene	eficial	ly Owne	d			
1. Title of	Security (Ins	tr. 3)		2. Transa Date (Month/D	ay/Year)	2A. Deemed Execution Date if any (Month/Day/Ye	Code (Inst	n Dispo	sed Of	Acquired (D) (Instr. (A) or		Benefic	es ially Following d tion(s)	6. Owner Form: Di (D) or Inc (I) (Instr.	ect irect 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
										(D)	<u> </u>	`	and 4)			
		Т					uired, Disp s, options,					Owned				
1. Title of Derivative Security (Instr. 3) 2. 3. Transaction Date (Month/Day/Year) 3A. Deemed Execution Date if any (Month/Day/Year)		d 4	L.	5. Number	6. Date Exercis Expiration Dat			itle and ount of		8. Price of	9. Number	of 10.		11. Nature of Indirect		

					of (D) (Instr. 3, 4 and 5)							Transaction(s) (Instr. 4)		
			 Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Deferred Stock Units	(1)	06/08/2012	Α		2		(1)	(1)	Common Shares	2	\$42.27	333	D	
Deferred Stock Units	(1)	06/08/2012	A		13		(1)	(1)	Common Shares	13	\$42.27	1,904	D	
Deferred Stock Units	(1)	06/08/2012	Α		1		(1)	(1)	Common Shares	1	\$42.27	127	D	
Deferred Stock Units	(1)	06/08/2012	A		1		(1)	(1)	Common Shares	1	\$42.27	112	D	
Deferred Stock Units	(1)	06/08/2012	A		1		(1)	(1)	Common Shares	1	\$42.27	125	D	
Deferred Stock Units	(1)	06/08/2012	A		1		(1)	(1)	Common Shares	1	\$42.27	146	D	
Deferred Stock Units	(1)	06/08/2012	 А		14		(1)	(1)	Common Shares	14	\$42.27	2,020	D	
Deferred Stock Units	(1)	06/08/2012	A		1		(1)	(1)	Common Shares	1	\$42.27	134	D	
Deferred Stock Units	(1)	06/08/2012	A		1		(1)	(1)	Common Shares	1	\$42.27	116	D	
Explanation	n of Respons	ses:												

Explanation of Responses:

1. Additional deferred stock units received pursuant to dividend equivalents as a result of dividends paid with respect to the common shares of The Scotts Miracle-Gro Company underlying deferred stock units already held.

Kathy L. Uttley as attorney-in-06/12/2012 fact for Stephen L. Johnson Date

** 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.

POWER OF ATTORNEY

The undersigned officer and/or director of The Scotts Miracle-Gro Company (the "Company"), hereby constitutes and appoints each of Chris Crowder, James Turoff and Kathy L. Uttley, signing singly, the undersigned's true and lawful attorney-in-fact and agent to:

1) execute for, in the name of 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, as amended (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, as amended (the "Securities Act");

2) do and perform any and all acts for, in the name of and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4 or 5 or such Form 144, complete and execute any amendment or amendments thereto, and timely file any such form (and any such amendment or amendments) 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 and 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 15th day of November, 2010.

/s/ Stephen L. Johnson Signature

Stephen L. Johnson Print Name