FORM 3

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

OMB APPROVAL							
OMB Number:	3235-0104						
Estimated average burden							
hours per response:	0.5						

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

	or Sect	ion 30(n) of	the investment Company Act of 19	940						
Coleman Thomas Randal	2. Date of Event Requiring Statement (Month/Day/Year) 04/15/2014  3. Issuer Name and Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [ SMG ]									
(Last) (First) (Middle) C/O THE SCOTTS MIRACLE-GRO COMPANY			4. Relationship of Reporting Person(s) to Issuer (Check all applicable)  Director  Officer (sixe title Check (check))  Other (check)			5. If Amendment, Date of Original Filed (Month/Day/Year)				
14111 SCOTTSLAWN ROAD			X Officer (give title Other (specify below) below)  EVP and CFO			6. Individual or Joint/Group Filing (Check Applicable Line)				
(Street) MARYSVILLE OH 43041							y One Reporting Person y More than One erson			
(City) (State) (Zip)										
Table I - Non-Derivative Securities Beneficially Owned										
1. Title of Security (Instr. 4)			. Amount of Securities leneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)  4. Nature of Indirect Beneficial Ownership (Instr. 5)		Beneficial Ownership				
No securities owned			0	D						
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)										
1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise	5. Ownership Form:	6. Nature of Indirect Beneficial Ownership (Instr. 5)			
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Price of Derivative Security	Direct (D) or Indirect (I) (Instr. 5)				
Stock Option (right to buy)	01/21/2014	01/20/2021	Common Shares	7,700	51.73	D				
Stock Option (right to buy)	01/20/2015	01/19/2022	Common Shares	11,155	47.66	D				
Restricted Stock Units	(1)	(1)	Common Shares	2,568	(4)	D				
Restricted Stock Units	(2)	(2)	Common Shares	8,323	(4)	D				
Restricted Stock Units	(3)	(3)	Common Shares	9,333	(4)	D				

## **Explanation of Responses:**

- 1. The restricted stock units are scheduled to vest on January 20, 2015. Subject to the terms of The Scotts Miracle-Gro Company Long-Term Incentive Plan, vested restricted stock units will be settled in common shares of The Scotts Miracle-Gro Company as soon as administratively practicable, but no later than 90 days, following: (i) the reporting person's death; (ii) the date the reporting person becomes totally disabled; or (iii) the third anniversary of the grant date, January 20, 2015.
- 2. The restricted stock units are scheduled to vest on January 18, 2016. Subject to the terms of The Scotts Miracle-Gro Company Long-Term Incentive Plan, vested restricted stock units will be settled in common shares of The Scotts Miracle-Gro Company as soon as administratively practicable, but no later than 90 days, following: (i) the reporting person's death; (ii) the date the reporting person becomes totally disabled; or (iii) the third anniversary of the grant date, January 18, 2016.
- 3. 50% of the restricted stock units are scheduled to vest on September 30, 2015 and 25% of the restricted stock units are scheduled to vest on each of September 30, 2016 and September 30, 2017. Subject to the terms of The Scotts Miracle-Gro Company Long-Term Incentive Plan, vested restricted stock units will be settled in common shares of The Scotts Miracle-Gro Company as soon as administratively practicable, but no later than 90 days after vesting.
- 4. The restricted stock units were granted, together with an equal number of related dividend equivalents, under The Scotts Miracle-Gro Company Long-Term Incentive Plan, and subject to the terms and conditions of an individual award agreement. Each whole restricted stock unit represents a contingent right to receive one common share of The Scotts Miracle-Gro Company. Each dividend equivalent represents a contingent right to receive cash in respect of dividends that are declared and paid during the period beginning on the grant date and ending on the settlement date with respect to the common share of The Scotts Miracle-Gro Company represented by the related restricted stock unit.

Kathy L. Uttley as attorney-in-04/24/2014 fact for Thomas Randal

Coleman

\*\* 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 5 (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.

The undersigned officer and/or director of The Scotts Miracle-Gro Company (the "Company"), hereby constitutes and appoints each of Tara Charnes 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 8th day of February, 2013.

/s/ Thomas Randal Coleman Signature

Thomas Randal Coleman Print Name