UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 OR 15(d) of The
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): December 19, 2017

The Scotts Miracle-Gro Company

(Exact name of registrant as specified in its charter)

Ohio	**001-11593**	**31-1414921**
(State or other jurisdiction of incorporation or organization)	(Commission File Number)	(IRS Employer Identification No.)

14111 Scottslawn Road, Marysville, Ohio	**43041**
(Address of principal executive offices)	(Zip Code)

Registrant’s telephone number, including area code: (937) 644-0011
Not applicable
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

£ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

£ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

£ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

£ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b–2 of the Securities Exchange Act of 1934 (§240.12b of this chapter). Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section13(a) of the Exchange Act. ☐

Item 2.02. Results of Operations and Financial Condition.

On November 28, 2017, The Scotts Miracle-Gro Company (the “Company”) filed its Annual Report on Form 10-K for the fiscal year ended September 30, 2017. The Company’s reportable segments were modified due to the change in its internal organization structure resulting from the divestiture of the consumer lawn and garden businesses located in Australia, Austria, Belgium, Luxembourg, Czech Republic, France, Germany, Poland and the United Kingdom (the “International Business”), which closed on August 31, 2017.

The Company is furnishing this information to provide additional historical financial results reflecting its new reportable segments. Attached hereto as Exhibit 99.1 is unaudited condensed consolidated selected financial data of the Company comprised of segment results by quarter and on an annual basis for fiscal 2017 and 2016.

This Current Report on Form 8-K should be read in conjunction with the Company’s Annual Report on Form 10-K for the fiscal year ended September 30, 2017 and other Company filings with the Securities and Exchange Commission.

Item 9.01. Financial Statements and Exhibits.

(a) Financial statements of businesses acquired:

Not applicable.

(b) Pro forma financial information:

Not applicable.

(c) Shell company transactions:

Not applicable.

(d) Exhibits:

Exhibit No.	Description
99.1	Unaudited Condensed Consolidated Selected Financial Data

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

THE SCOTTS MIRACLE-GRO COMPANY

Dated: December 19, 2017

By: /s/ THOMAS RANDAL COLEMAN

Printed Name: Thomas Randal Coleman

Title: Executive Vice President and Chief Financial Officer

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Current Report on Form 8-K
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The Scotts Miracle-Gro Company

Exhibit No.	Description
99.1	Unaudited Condensed Consolidated Selected Financial Data

Exhibit 99.1

THE SCOTTS MIRACLE-GRO COMPANY
Segment Results

The Company divides its business into three reportable segments: U.S. Consumer, Hawthorne and Other. U.S. Consumer consists of the Company's consumer lawn and garden business located in the geographic United States. Hawthorne consists of the Company's indoor, urban and hydroponic gardening business. Other consists of the Company's consumer lawn and garden business in geographies other than the U.S. and the Company's product sales to commercial nurseries, greenhouses and other professional customers. Corporate consists of general and administrative expenses and certain other income/expense items not allocated to the business segments. This identification of reportable segments is consistent with how the segments report to and are managed by the chief operating decision maker of the Company. These segments differ from those used prior to the fourth quarter of fiscal 2017 due to the change in the Company's internal organization structure resulting from the Company's divestiture of the International Business, which closed on August 31, 2017. As a result, effective in its fourth quarter of fiscal 2017, the Company classified its results of operations for all periods presented to reflect the International Business as a discontinued operation and classified the assets and liabilities of the International Business as held for sale. The prior period amounts have been reclassified to conform with the new segments.

Segment performance is evaluated based on several factors, including income (loss) from continuing operations before income taxes, amortization, impairment, restructuring and other charges ("Segment Profit (Loss)"), which is a non-GAAP financial measure. Senior management uses this measure of profit (loss) to evaluate segment performance because the Company believes this measure is indicative of performance trends and the overall earnings potential of each segment.

THE SCOTTS MIRACLE-GRO COMPANY
Segment Results
(In millions)
(Unaudited)

	Year Ended September 30, 2017				
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Full Year
Net Sales:					
U.S. Consumer	$ 126.2	$ 974.8	$ 801.4	$ 258.1	$ 2,160.5
Hawthorne	63.7	59.1	72.4	92.0	287.2
Other	17.5	50.7	99.6	26.6	194.4
Consolidated	$ 207.4	$ 1,084.6	$ 973.4	$ 376.7	$ 2,642.1
Segment Profit (Loss) (Non-GAAP):					
U.S. Consumer	$ (38.5)	$ 313.9	$ 246.4	$ (0.3)	$ 521.5
Hawthorne	6.6	9.6	10.3	9.0	35.5
Other	(2.3)	3.8	12.9	(0.9)	13.4
Total Segment Profit (Loss) (Non-GAAP)	(34.2)	327.3	269.6	7.8	570.4
Corporate	(22.4)	(35.4)	(27.7)	(24.1)	(109.6)
Intangible asset amortization	(5.4)	(5.6)	(5.4)	(6.1)	(22.5)
Impairment, restructuring and other	0.2	(1.0)	(0.4)	(3.7)	(4.9)
Equity in income (loss) of unconsolidated affiliates (a)	(13.2)	(24.1)	7.2	1.2	(29.0)
Interest expense	(15.3)	(21.5)	(21.8)	(17.7)	(76.1)
Other non-operating expense (b)	—	—	—	(13.4)	(13.4)
Income (loss) from continuing operations before income taxes (GAAP)	$ (90.3)	$ 239.7	$ 221.5	$ (56.0)	$ 314.9

	Year Ended September 30, 2016				
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Full Year
Net Sales:					
U.S. Consumer	$ 113.8	$ 1,049.2	$ 762.4	$ 278.9	$ 2,204.4
Hawthorne	25.8	19.2	29.3	46.8	121.2
Other	13.4	48.8	95.4	23.0	180.6
Consolidated	$ 153.0	$ 1,117.2	$ 887.1	$ 348.7	$ 2,506.2
Segment Profit (Loss) (Non-GAAP):					
U.S. Consumer	$ (56.3)	$ 335.2	$ 203.5	$ 11.2	$ 493.7
Hawthorne	3.7	0.4	2.5	5.2	11.8
Other	(2.6)	4.1	11.2	(2.1)	10.4
Total Segment Profit (Loss) (Non-GAAP)	(55.2)	339.7	217.2	14.3	515.9
Corporate	(24.9)	(36.2)	(14.1)	(23.5)	(98.9)
Intangible asset amortization	(3.2)	(3.4)	(3.7)	(4.8)	(14.9)
Impairment, restructuring and other	(5.5)	48.9	(11.7)	2.1	33.8
Equity in income (loss) of unconsolidated affiliates (a)	—	—	13.5	6.0	19.5
Costs related to refinancing	(8.8)	—	—	—	(8.8)
Interest expense	(15.7)	(18.3)	(16.1)	(12.8)	(62.9)
Income (loss) from continuing operations before income taxes (GAAP)	$ (113.3)	$ 330.7	$ 185.1	$ (18.7)	$ 383.7

The sum of the quarters may not equal full year due to rounding.

(a) Included within equity in income (loss) of unconsolidated affiliates for the first, second, third and fourth quarters of fiscal 2017 are charges of $9.6 million, $2.1 million, $5.0 million and $8.4 million, respectively, which represent the Company's share of restructuring and other charges incurred by the TruGreen Joint Venture. For the third and fourth quarters of fiscal 2016, the Company's share of restructuring and other charges incurred by the TruGreen Joint Venture of $17.0 million and $(5.3) million, respectively, were included within impairment, restructuring and other above.

(b) Included within other non-operating expense for the fourth quarter of fiscal 2017 is a charge of $13.4 million, driven by the October 2017 acquisition of the remaining noncontrolling interest in Gavita, to write-up the fair value of the loan to the noncontrolling ownership group of Gavita to the agreed upon buyout value.