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): February 5, 2014 (January 30, 2014)

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)	(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))

Item 5.02. Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers.

Amendment and Restatement of The Scotts Company LLC Amended and Restated Executive Incentive Plan.

At the Annual Meeting of Shareholders of The Scotts Miracle-Gro Company (the “Company”) held on January 30, 2014, the Company's shareholders approved an amendment and restatement of The Scotts Company LLC Amended and Restated Executive Incentive Plan (the “Plan”) to, among other things, increase the maximum incentive payout that can be paid to any participant in any fiscal year from $2.5 million to $6.0 million to assure the deductibility of incentive payouts to the Company's Chief Executive Officer and other Plan participants.

A summary of the Plan, as amended and restated effective January 30, 2014, is contained in the Company's definitive proxy statement on Schedule 14A filed with the Securities and Exchange Commission on December 18, 2013 in connection with the 2014 Annual Shareholders Meeting under the heading “Proposal Number 3 - Approval of Amendment and Restatement of The Scotts Company LLC Amended and Restated Executive Incentive Plan” and is incorporated herein by reference. The foregoing summary is not intended to be complete and is qualified in its entirety by reference to the full text of the Plan, a copy of which is attached hereto as Exhibit 10.1 and incorporated herein by reference.

Item 5.07 Submission of Matters to a Vote of Security Holders.

On January 30, 2014, the Company held its Annual Meeting of Shareholders (the “Annual Meeting”) at The Berger Learning Center, located at 14111 Scottslawn Road, Marysville, Ohio 43041. At the close of business on December 4, 2013, the record date for the determination of shareholders entitled to vote at the Annual Meeting, there were 62,123,664 Common Shares of the Company issued and outstanding, each share being entitled to one vote. At the Annual Meeting, the holders of 58,668,954 Common Shares, or 94.4% of the outstanding Common Shares, were represented in person or by proxy and, therefore, a quorum was present.

At the Annual Meeting, the Company's shareholders voted on the following matters:

Proposal 1 - Election of Directors.

Each of James Hagedorn, James F. McCann, Nancy G. Mistretta and Stephanie M. Shern was elected as a director of the Company to serve for a term expiring at the Annual Meeting of Shareholders to be held in 2017. The results of the vote were as follows:

	Votes For	Votes Withheld	Broker Non-Votes
James Hagedorn	53,952,876	2,176,248	2,539,830
James F. McCann	55,511,063	618,061	2,539,830
Nancy G. Mistretta	54,410,062	1,719,062	2,539,830
Stephanie M. Shern	54,689,001	1,440,123	2,539,830

Proposal 2 - Advisory Vote on the Compensation of the Company's Named Executive Officers ("Say-on-Pay").

The compensation of the Company's named executive officers was approved on an advisory basis. The results of the vote were as follows:

Votes For	Votes Against	Abstentions	Broker Non-Votes
55,112,609	752,292	264,223	2,539,830

Proposal 3 - Amendment and Restatement of The Scotts Company LLC Amended and Restated Executive Incentive Plan.

As discussed in Item 5.02 above, the amendment and restatement of The Scotts Company LLC Amended and Restated Executive Incentive Plan (the "Plan") to, among other things, increase the maximum incentive payout that can be paid to any participant in any fiscal year from $2.5 million to $6.0 million was approved. The results of the vote were as follows:

Votes For	Votes Against	Abstentions	Broker Non-Votes
53,867,399	2,111,889	149,836	2,539,830

Proposal 4 - Ratification of the Selection of Deloitte & Touche LLP as the Company's Independent Registered Public Accounting Firm for the Fiscal Year Ending September 30, 2014.

The Audit and Finance Committee's selection of Deloitte & Touche LLP as the Company's independent registered public accounting firm was ratified. The results of the vote were as follows:

Votes For	Votes Against	Abstentions
57,105,742	1,442,323	120,889

Item 9.01. Financial Statements and Exhibits.

Exhibits:

Exhibit No.	Description
10.1	The Scotts Company LLC Amended and Restated Executive Incentive Plan (Effective as of January 30, 2014)

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: February 5, 2014

By: /s/ IVAN C. SMITH

Name: Ivan C. Smith

Title: Executive Vice President, General Counsel, Corporate Secretary and Chief Compliance Officer

INDEX TO EXHIBITS

Current Report on Form 8-K
Dated February 5, 2014
The Scotts Miracle-Gro Company

Exhibit No.	Description
10.1	The Scotts Company LLC Amended and Restated Executive Incentive Plan (Effective as of January 30, 2014)

Exhibit 10.1

THE SCOTTS COMPANY LLC
AMENDED AND RESTATED
EXECUTIVE INCENTIVE PLAN
(EFFECTIVE AS OF JANUARY 30, 2014)

TERMS AND CONDITIONS

1. Objectives

1.1 Provide meaningful financial incentives consistent with and supportive of corporate strategies and objectives.

1.2 Encourage team effort toward achievement of corporate financial and strategic goals aligned with shareholders of The Scotts Miracle-Gro Company and our customers.

1.3 Contribute toward a competitive compensation program for all Participants.

2. Definitions

2.1 "Administrator" means the Committee and, to the extent delegated by the Committee in accordance with Section 3.2, any delegate of the Committee.

2.2 "Affiliate" means all trades or businesses, whether or not incorporated, with which the Company would be considered a single employer under Code §§414(b) and (c).

2.3 "Board" means the Board of Directors of The Scotts Miracle-Gro Company.

2.4 "Committee" means the Compensation and Organization Committee of the Board.

2.5 "Company" means The Scotts Company LLC.

2.6 "Executive Officer" means an Executive Vice President or more senior level officer of The Scotts Miracle-Gro Company.

2.7 "Participant" means an associate of the Company or an Affiliate who is participating in the Plan for the applicable Plan Year.

2.8 "Performance Measure" means one or more of the Performance Measures listed in Section 5.2.

2.9 "Plan" means The Scotts Company LLC Amended and Restated Executive Incentive Plan as set forth herein, as it may be amended from time to time.

2.10 "Plan Year" means the fiscal year of the Company

3. Administration

3.1 The Plan shall be administered by the Committee. The Committee shall have complete authority to administer and interpret the Plan. The Committee shall select the Performance Measures and the period during which performance will be measured. The Committee shall prescribe any minimum, target and other performance objectives and, subject to Section 5.4, the potential payout at each level of performance and the actual incentive payment for each Participant. The Committee's determinations under the Plan (including, without limitation, the determination of the individuals to receive awards under the Plan, the amount of such awards and the terms and conditions of such awards) shall be final and need not be uniform among all Participants. The express grant in the Plan of any specific power or authority of the Committee shall not be construed as limiting any power or authority of the Committee. The members of the Committee shall not be liable for any act done in good faith with respect to the Plan.

3.2 The Committee, in its discretion, may delegate to one or more of the Chief Executive Officer or the Executive Vice President, Global Human Resources of The Scotts Miracle-Gro Company or any other Executive Officers, all or part of the Committee's authority and duties with respect to awards and the participation of eligible associates who are not Executive Officers. The Committee may revoke or amend the terms of a delegation at any time but such action shall not invalidate any prior actions of the Committee's delegate that were consistent with the terms of the Plan and the Committee's prior delegation. References in the Plan to the "Administrator" mean the Committee or its delegate; provided that the Committee cannot delegate its authority or duties with respect to Executive Officers. References to the Committee refer only to the Committee, *i.e.*, that specific authority or responsibility is not delegable.

3.3 The Committee shall approve the Performance Measures for Executive Officers within 90 days of the beginning of the performance period and before 25% of the performance period has passed. No incentive payment may be paid to an Executive Officer unless the Committee certifies in writing that the Performance Measure objectives for the Plan Year have been achieved.

4. **Participation**

4.1 Each Executive Officer is eligible to participate in the Plan. Managers and more senior level associates of the Company and all Affiliates who are not Executive Officers are eligible to participate in the Plan if their participation is approved by the Administrator.

4.2 Except as otherwise determined by the Administrator, Participants must be actively employed in an eligible job/position for at least 13 consecutive weeks during the Plan Year.

4.3 Participant eligibility is based on active status during the Plan Year. Periods of inactive status, such as short-term disability and other leaves of absence, will be reflected in the eligible earnings and payout calculation.

4.4 Except as otherwise determined by the Administrator, Participants must be employed on the last day of the Plan Year to be eligible for an incentive payment.

4.5 Except as otherwise determined by the Administrator, Participants whose employment terminates during the Plan Year, except in cases of retirement, will not be eligible for an incentive payment, prorated or otherwise.

4.6 Participants who retire during the Plan Year (as determined by the Administrator will be eligible for a prorated incentive payment.

4.7 Associates who hold an eligible position on a part-time basis are eligible to participate in the Plan. All other terms and conditions of the Plan apply to such associates.

4.8 If a Participant moves to a different Plan-eligible position or otherwise becomes eligible for a different target percentage during the Plan Year, the Participant's incentive payment will be prorated based on new metrics/target (if applicable) if the move is for an eligible period of at least 13 weeks in the Plan Year.

4.9 If a Participant moves to a position that is not Plan-eligible during the Plan Year, the Participant will be eligible for a prorated incentive payment (based on the Participant's earnings during the Plan Year) provided other eligibility requirements are met.

4.10 Participants shall not have any right with respect to any award until an award shall, in fact, be paid to them.

4.11 The Plan confers no rights upon any associate to participate in the Plan or remain in the employ of the Company or any Affiliate. Neither the adoption of the Plan nor its operation shall in any way affect the right of the associate or the Company or any Affiliate to terminate the employment relationship at any time.

5. **Plan Design, Performance Measures, and Payouts**

5.1 The Plan is designed to recognize and reward performance against established financial targets. The terms of awards for each Plan Year will be established by the Administrator and, among other things, may include:

(a) A corporate net income “funding trigger” below which no incentives will be paid to any Participant;

(b) Up to five standard Performance Measures that will be used to measure performance during the Plan Year;

(c) An earnings “multiplier” that will reinforce the importance of earnings by modifying the performance results against all of the other goals; and

(d) Provisions that weight the Performance Measures for each particular group or unit to reflect the relative contribution that group or unit can make to those results.

5.2 The Performance Measures that may be used to measure performance during the period established by the Administrator shall be the following:

(a) Net earnings or net income (before or after taxes);

(b) Earnings per share (basic or diluted);

(c) Net sales or revenue growth;

(d) Net operating profit;

(e) Return measures (including, but not limited to, return on assets, capital, invested capital, equity, sales, or revenue);

(f) Cash flow (including, but not limited to, operating cash flow, free cash flow, cash flow return on equity, and cash flow return on investment);

(g) Earnings before or after taxes, interest, depreciation, and/or amortization;

(h) Gross or operating margins;

(i) Productivity ratios;

(j) Share price (including, but not limited to, growth measures and total shareholder return);

(k) Expense targets;

(l) Margins;

(m) Operating efficiency;

(n) Market share;

(o) Customer satisfaction/service;

(p) Product Fill Rate percent (% of orders filled on first delivery) or All-In Fill Rate percent (% calculated dollar fill based on potential) times Inventory Turns;

(q) Working capital targets;

(r) Economic value added or EVA® (net operating profit after tax minus the sum of capital multiplied by the cost of capital);

(s) Developing new products and lines of revenue;

(t) Reducing operating expenses;

(u) Developing new markets;

(v) Meeting completion schedules;

(w) Developing and managing relationships with regulatory and other governmental agencies;

(x) Managing cash;

(y) Managing claims against the Company, including litigation; and

(z) Identifying and completing strategic acquisitions.

Any Performance Measure(s) may be used to measure the performance of the Company and/or an Affiliate as a whole or any business unit of the Company and/or an Affiliate or any combination thereof, as the Administrator may deem appropriate, or any of the above Performance Measures as compared to the performance of a group of comparator companies, or published or special index that the Administrator, in its sole discretion, deems appropriate.

5.3 Performance above and below target performance goals will be incrementally calculated so Participants will receive a payout calculated on a straight-line basis; provided, however, that the Administrator may determine, in its sole discretion, that no payouts will be made for performance below target performance goals. Notwithstanding the foregoing or any other provision in the Plan to the contrary, the Administrator shall have the right, in its sole discretion, to reduce the amount otherwise payable to a Participant based on the Participant's individual performance or any other factors that the Administrator deems appropriate.

5.4 The maximum amount of compensation that could be paid to any Participant in any Plan Year from this Plan is $6.0 million.

5.5 Unless a Participant has made a valid election under a deferred compensation plan maintained by the Company or an Affiliate no later than the date permitted under such plan, all awards under the Plan, including any prorated amounts described in Section 4.6, will be paid by the 15th day of the third month following the close of the applicable Plan Year.

6. Employee Agreement and Forfeiture of Payment

6.1 Regardless of any other provision of this section and unless the Committee specifies otherwise, in order to participate in the Plan, a Participant must execute an Employee Confidentiality, Noncompetition, Nonsolicitation Agreement.

6.2 Furthermore, regardless of any other provision of this section and unless the Committee specifies otherwise, a Participant who breaches any part of that Employee Confidentiality, Noncompetition, Nonsolicitation Agreement will forfeit any future payment under the Plan and will also return to the Company or any Affiliate any monies paid out to the Participant under this Plan within the three years prior to said breach. Any monies paid out to a Participant under this Plan also must be returned to the Company or any Affiliate if repayment is required under any recoupment or "clawback" policy adopted by the Company or an Affiliate.

6.3 By participating in this Plan, a Participant hereby consents to a deduction from any amount the Company or any Affiliate may owe the Participant (including amounts owed to the Participant as salary, wages or other compensation, fringe benefits, or vacation pay as well as any other amounts owed to the Participant by the Company or any Affiliate), to the extent of any amounts owed by the Participant to the Company or any Affiliate for any reason, including under this Section 6, whether or not it elects to make any set-off in whole or in part. If the Company or any Affiliate does not recover the full amount the Participant owes it by means of set-off, calculated as set forth above in Section 6.2, the Participant agrees to pay immediately the unpaid balance to the Company, Affiliate or Subsidiary, as applicable.

7. **Amendment and Termination**

The Board reserves to itself the right to suspend the Plan, to terminate the Plan, and, to the extent allowed without shareholder approval, to amend the Plan.

8. **Code Section 409A**

It is intended that this Plan comply with the short-term deferral exemption under Treasury Regulation §1.409A-1(a)(4), and this Plan will be interpreted, administered and operated in good faith accordingly. Nothing herein shall be construed as an entitlement to or guarantee of any particular tax treatment to a Participant.