Instruction 1(b).

FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See

1. Name and Address of Reporting Person*

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

ΗP

OMB APPROVAL OMB Number: Estimated average burden hours per response: 0.5

5. Relationship of Reporting Person(s) to Issuer

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

2. Issuer Name **and** Ticker or Trading Symbol

Evans David C						SCOTTS MIRACLE-GRO CO [SMG]								(Cned	Directo	,		10% Ov Other (s	·
(Last) (First) (Middle) C/O THE SCOTTS MIRACLE-GRO COMPANY 14111 SCOTTSLAWN ROAD							3. Date of Earliest Transaction (Month/Day/Year) 04/04/2011								cFO 8			below)` 7 & Bus D	ev
(Street) MARYSVILLE OH 43041 (City) (State) (Zip)						4. If Amendment, Date of Original Filed (Month/Day/Year) ative Securities Acquired, Disposed of, or Benefic									ndividual or Joint/Group Filing (Check Applicable e) X Form filed by One Reporting Person Form filed by More than One Reporting Person				
1. Title of Security (Instr. 3) 2. Trans					2. Transaction		2A. Deemed Execution Date,		3. Trans Code	3. Transaction Code (Instr.		4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4			5. Amou Securitie Benefici Owned F	nt of es ally Following	Form (D) o	: Direct r Indirect str. 4)	7. Nature of Indirect Beneficial Ownership
									Code	v	Amount	(A) (D)	or P	Price	Reported Transact (Instr. 3	ion(s)			(Instr. 4)
Common Shares 04/04						2011		М		26,19	26,190 A		\$38.58	76,701.624			D		
Common Shares 04/04						↓ /2011					26,19	0 D		\$59.5	50,5	511.624		D	
		-	Table II -								osed of, converti				Owned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deeme Execution if any (Month/Day	Date,	4. Transaction Code (Instr. 8)		n of		6. Date Exercisa Expiration Date (Month/Day/Yea		e	7. Title and Amoun of Securities Underlying Derivative Security (Instr. 3 and 4)		curity	8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficial Owned Following Reported Transactio (Instr. 4)	i	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership t (Instr. 4)
					Code	v	(A)	(D)	Date Exercisa		Expiration Date	Title	or Nu of	mber ares					
Stock Option (right to	\$38.58	04/04/2011			М			26,190	10/11/20	09	10/11/2016	Common Shares	¹ 26	5,190	\$59.5	0		D	

Explanation of Responses:

 $1. \ The sales reported in this Form 4 were made pursuant to a Rule 10b5-1 trading plan adopted by the reporting person on August 18, 2010.$

Kathy L. Uttley as attorney-in-04/05/2011 fact for David C. Evans

** 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 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.

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 31st day of March, 2009.

/s/ David C. Evans Signature

David C. Evans
Print Name