SEC Form 4	
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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

)	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 or Section 30(h) of the Investment Company Act of 1940

OMB APPF	RVOVAL
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1 Indiric and Address of Reporting Leson			2. Issuer Name and Ticker or Trading Symbol <u>SCOTTS MIRACLE-GRO CO</u> [SMG]	5. Rela (Check X	on(s) to Issuer			
					Director Officer (give title	Other (specify		
(Last)	en L (First) (Middle) 'S MIRACLE-GRO COMPANY AWN ROAD OH 43041		3. Date of Earliest Transaction (Month/Day/Year) 07/01/2013		below)	below)		
C/O THE SCOT	TS MIRACLE-GH	RO COMPANY	0//01/2013					
14111 SCOTTSLAWN ROAD								
<u>,</u>			4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line)	idual or Joint/Group Filing ((Check Applicable		
(Street)				X	Form filed by One Repor	ting Person		
MARYSVILLE	OH	43041			Form filed by More than Person	One Reporting		
(City)	(State)	(Zip)						

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transa Code (8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			Securities	Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(Instr. 4)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		Secu Acqu (A) o Dispo of (D	vative nities nired r osed) r. 3, 4	6. Date Exerc Expiration Da (Month/Day/\	ate	7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Deferred Stock Units	(1)	07/01/2013		A		129		(2)	(2)	Common Shares	129	\$48.63	129	D	

Explanation of Responses:

1. The deferred stock units were granted, together with an equal number of related dividend equivalents, in lieu of a portion of the reporting person's annual cash retainer, under the LTIP, and subject to the terms and conditions of an individual award agreement. The deferred stock units equal the quarterly deferral amount divided by the closing price of a common share on the grant date (any fractional deferred stock units units equal the quarterly deferral amount divided by the closing price of a common share on the grant date (any fractional deferred stock units are rounded up to the nearest whole deferred stock unit). Each whole deferred stock unit represents a contingent right to receive one common share of The Scotts Miracle-Gro Company. Each dividend equivalent represents the right to receive additional deferred stock units 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 shares of The Scotts Miracle-Gro Company represented by the related deferred stock unit.

2. The deferred stock units are 100% vested upon grant and shall be distributed in shares as soon as practicable following the earliest to occur of: (i) reporting person's cessation of service as a director of The Scotts Miracle-Gro Company; (ii) reporting person's death; (iii) reporting person becomes disabled; or (iv) January 31, 2016.

Kathy L. Uttley as attorney-infact for Stephen L. Johnson <u>07/03/2013</u>

** 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.

POWER OF ATTORNEY

The undersigned officer and/or director of The Scotts Miracle-Gro Company (the "Company"), hereby constitutes and appoints each of Vincent C. Brockman, Tara K. 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 20th day of May, 2013.

/s/ Stephen L. Johnson Signature

Stephen L. Johnson Print Name