

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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 APPROVAL	
OMB Number:	3235-0287
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1. Name and Address of Reporting Person* <u>Smith Ivan C</u> (Last) (First) (Middle) <u>C/O THE SCOTTS MIRACLE-GRO COMPANY</u> <u>14111 SCOTTLAWN ROAD</u> (Street) <u>MARYSVILLE OH 43041</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>SCOTTS MIRACLE-GRO CO [SMG]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>EVP, GC and Secretary</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>10/22/2014</u>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

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. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Shares							4,543	D		
Common Shares							452.6484	I	By DSPP	

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. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		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
Stock Option (right to buy)	\$45.32 ⁽¹⁾	10/22/2014 ⁽¹⁾		J ⁽¹⁾		165 ⁽²⁾		01/20/2015	01/19/2022	Common Shares	165 ⁽²⁾	\$0	3,324	D	
Stock Option (right to buy)	\$49.19 ⁽¹⁾	10/22/2014 ⁽¹⁾		J ⁽¹⁾		63 ⁽²⁾		01/21/2014	01/20/2021	Common Shares	63 ⁽²⁾	\$0	1,263	D	
Stock Option (right to buy)	\$36.86 ⁽¹⁾	10/22/2014 ⁽¹⁾		J ⁽¹⁾		187 ⁽²⁾		11/07/2010	11/06/2017	Common Shares	187 ⁽²⁾	\$0	3,787	D	
Stock Option (right to buy)	\$36.69 ⁽¹⁾	10/22/2014 ⁽¹⁾		J ⁽¹⁾		80 ⁽²⁾		10/11/2009	10/11/2016	Common Shares	80 ⁽²⁾	\$0	1,627	D	

Explanation of Responses:

- Reflects adjustment approved by the Compensation Committee on 10/22/14 to previously granted stock option awards under the Issuer's equity-based compensation plans in connection with the special dividend of \$2.00 per Issuer Common Share payable on 9/17/14 to shareholders of record at the close of business on 9/3/14. The exercise price of the stock options that remained outstanding as of 10/22/14 was adjusted to maintain the same ratio of exercise price to fair market value of the underlying common shares immediately before and immediately after the adjustment. Fair market value was established by comparing the volume weighted average share price measured on 8/28/14, the day before the ex-dividend date (\$60.5792), with that measured on 8/29/14, the ex-dividend date (\$57.5973). The number of stock options subject to each award was increased as necessary to ensure the total intrinsic value of the award was the same immediately before and immediately after the adjustment.
- The number shown includes the number of additional stock options resulting from the adjustment to each of the previously granted stock option awards.

Kathy L. Uttley as attorney-in-fact for Ivan C. Smith 10/24/2014

** 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 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 28th day of June, 2013.

/s/ Ivan C. Smith
Signature

Ivan C. Smith
Print Name