FORM 3

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPROVAL

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

Smith Ivan C	Requiring Statement (Month/Day/Year) 07/10/2013		3. Issuer Name and Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [ SMG ]					
(Last) (First) (Middle) C/O THE SCOTTS MIRACLE-GRO COMPANY			Relationship of Reporting Person (Check all applicable)     Director     Officer (give title)	n(s) to Issuer  10% Owner Other (specify		5. If Amendment, Date of Original Filed (Month/Day/Year)		
14111 SCOTTSLAWN ROAD			X below) below)  EVP, GC and Secretary		´   6.	Individual or Joint/Group Filing (Check Applicable Line)     Form filed by One Reporting Person		
(Street) MARYSVILLE OH 43041						Form filed by More than One Reporting Person		
(City) (State) (Zip)								
Table I - Non-Derivative Securities Beneficially Owned								
1. Title of Security (Instr. 4)			2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)  4. Nature of Indirect Beneficial Ownership (Instr. 5)		Beneficial Ownership		
Common Shares			4,153	D	D			
Common Shares			385.4507	I	By DSPP <sup>(1)</sup>			
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)								
1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securit Underlying Derivative Securit		4. Conversion	se Form:	6. Nature of Indirect Beneficial Ownership (Instr. 5)	
	Date Exercisable	Expiration Date	1 Title	Amount or Number of Shares	Price of Derivative Security	Direct (D) or Indirect (I) (Instr. 5)		
Stock Option (right to buy)	01/20/2015	01/19/2022	2 Common Shares	3,159	47.66	D		
Stock Option (right to buy)	01/21/2014	01/20/2021	Common Shares	1,200	51.73	D		
Stock Option (right to buy)	11/07/2010	11/06/2017	Common Shares	3,600	38.76	D		
Stock Option (right to buy)	10/11/2009	10/11/2016	Common Shares	1,547	38.58	D		
Restricted Stock Units	(3)	(3)	Common Shares	1,443	(2)	D		
Restricted Stock Units	(4)	(4)	Common Shares	728	(2)	D		
Restricted Stock Units	(5)	(5)	Common Shares	1.300	(2)	D		

## **Explanation of Responses:**

- $1. \ Common \ shares \ acquired \ under \ The \ Scotts \ Miracle-Gro \ Company \ Discounted \ Stock \ Purchase \ Plan \ (DSPP).$
- 2. The restricted stock units were granted, together with an equal number of related dividend equivalents, under The Scotts Miracle-Gro Company Long-Term Incentive Plan, and subject to the terms and conditions of an individual award agreement. Each whole restricted 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 cash 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 share of The Scotts Miracle-Gro Company represented by the related restricted stock unit.
- 3. The restricted stock units are scheduled to vest on January 18, 2016. Subject to the terms of The Scotts Miracle-Gro Company Long-Term Incentive Plan, vested restricted stock units will be settled in common shares of The Scotts Miracle-Gro Company as soon as administratively practicable, but no later than 90 days, following vesting.
- 4. The restricted stock units are scheduled to vest on January 20, 2015. Subject to the terms of The Scotts Miracle-Gro Company Long-Term Incentive Plan, vested restricted stock units will be settled in common shares of The Scotts Miracle-Gro Company as soon as administratively practicable, but no later than 90 days, following vesting.
- 5. The restricted stock units are scheduled to vest on January 21, 2014. Subject to the terms of The Scotts Miracle-Gro Company Long-Term Incentive Plan, vested restricted stock units will be settled in common shares of The Scotts Miracle-Gro Company as soon as administratively practicable, but no later than 90 days, following vesting.

Kathy L. Uttley as attorney-infact for Ivan C. Smith 07/18/2013

\*\* Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- $^{\star}$  If the form is filed by more than one reporting person, see Instruction 5 (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 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