SEC Form 4	
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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL

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FORM 4

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

Lukemire Mic	(First) TS MIRACLE-GR	(Middle)	3.1 02	2. Issuer Name and Ticker or Trading Symbol <u>SCOTTS MIRACLE-GRO CO</u> [SMG] 3. Date of Earliest Transaction (Month/Day/Year) 02/05/2021						5. Relationship of Reporting Person(s) to Issue (Check all applicable) Director 10% Own X Officer (give title Other (sp below) President and COO				
(Street) MARYSVILLE		43041 (Zip)	4.	f Amendment, Date c	of Original Fil	ed (Month/Day/	Year)	6. I Lin		dual or Joint/Group Form filed by One Form filed by Mor Person	Reporting Pers	on		
	т	able I - N	on-Derivativ	e Securities Ac	quired, D	isposed of,	or Be	neficial	ly O	wned				
1. Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Yea	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)					5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		

	Date (Month/Day/Year)	Execution Date, if any (Month/Day/Year)	Code (action Instr.	Disposed Of (D) (Instr. 3, 4 and 5)			Securities Beneficially Owned Following Reported	Form: Direct (D) or Indirect (I) (Instr. 4)	Indirect Beneficial Ownership (Instr. 4)	
			Code V		Amount	(A) or (D) Price		Transaction(s) (Instr. 3 and 4)		(instr. 4)	
Common Shares	02/05/2021		Α		3,700	A	\$0	29,636	D		
Common Shares	02/08/2021		М		49,983	A	\$64.55	79,619	D		
Common Shares	02/08/2021		S		3,912	D	\$235.45 ⁽¹⁾	75,707	D		
Common Shares	02/08/2021		S		9,905	D	\$236.7 ⁽²⁾	65,802	D		
Common Shares	02/08/2021		S		17,790	D	\$237.45 ⁽³⁾	48,012	D		
Common Shares	02/08/2021		S		10,461	D	\$ 238.4 ⁽⁴⁾	37,551	D		
Common Shares	02/08/2021		S		13,842	D	\$239.28 ⁽⁵⁾	23,709	D		
Common Shares	02/08/2021		S		1,400	D	\$240.46 ⁽⁶⁾	22,309	D		
Common Shares								553.392	I	By 401(K) Plan	

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)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4		Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4		Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4		Expiration Date (Month/Day/Year)		of Securities		r) of Securities Underlying Derivative Security		of Securities Underlying Derivative Security		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported	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		Transaction(s) (Instr. 4)												
Stock Option (right to buy)	\$236.53	02/05/2021		A		13,742		02/05/2024	02/05/2031	Common Shares	13,742	\$0	13,742	D											
Stock Option (right to buy)	\$64.55	02/08/2021		М			49,983	09/24/2020	01/29/2026	Common Shares	49,983	\$0	0	D											

Explanation of Responses:

1. The price reported in Column 4 is a weighted average price. These shares were sold in multiple transactions at prices ranging from \$234.98 to \$235.895, inclusive. The reporting person undertakes to provide to the Issuer, any security holder of Issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the range set forth in this footnote (1).

2. The price reported in Column 4 is a weighted average price. These shares were sold in multiple transactions at prices ranging from \$236.12 to \$236.99, inclusive. The reporting person undertakes to provide to the Issuer, any security holder of Issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the range set forth in this footnote (2).

3. The price reported in Column 4 is a weighted average price. These shares were sold in multiple transactions at prices ranging from \$237.00 to \$237.99, inclusive. The reporting person undertakes to provide to the Issuer, any security holder of Issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the range set forth in this footnote (3).

4. The price reported in Column 4 is a weighted average price. These shares were sold in multiple transactions at prices ranging from \$238.00 to \$238.99, inclusive. The reporting person undertakes to provide to the Issuer, any security holder of Issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the range set forth in this footnote (4).

5. The price reported in Column 4 is a weighted average price. These shares were sold in multiple transactions at prices ranging from \$239.01 to \$239.85, inclusive. The reporting person undertakes to provide to the Issuer, any security holder of Issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the range set forth in this footnote (5).

6. The price reported in Column 4 is a weighted average price. These shares were sold in multiple transactions at prices ranging from \$240.16 to \$231.02, inclusive. The reporting person undertakes to provide to the Issuer, any security holder of Issuer, or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the range set forth in this footnote (6).

fact for Michael C. Lukemire

** 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 Ivan C. Smith, Bernard K. Asirifi 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. I hereby revoke all previous Powers of Attorney that have been granted by me in connection with my reporting obligations under the 1934 Act or the Securities Act with respect to my holdings of and transactions in securities issued by the Company.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 9th day of May, 2016.

/s/ Michael C. Lukemire Signature Michael C. Lukemire

Print Name