FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Washington, D.C. 20549

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## 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

			of Section So(ii) of the investment Company Act of 1940					
1. Name and Addres	, ,	n*	2. Issuer Name <b>and</b> Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [ SMG ]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)				
KELLY THOMAS N JR			Section in the section of the sectio	X	Director	10% Owner		
					Officer (give title	Other (specify		
(Last)	Last) (First) (Midule) [		3. Date of Earliest Transaction (Month/Day/Year) 03/04/2014		below)	below)		
C/O THE SCOT	TS MIRACLE-GF	RO COMPANY	03/04/2014					
14111 SCOTTSLAWN ROAD								
			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	ОН	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. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership			
			Code	v	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)		(Instr. 4)			
Common Shares	02/28/2014		S		200	D	\$57.15	6,820	D				
Common Shares	02/28/2014		S		200	D	\$57.155	6,620	D				
Common Shares	02/28/2014		S		200	D	\$57.16	6,420	D				
Common Shares	02/28/2014		S		100	D	\$57.165	6,320	D				
Common Shares	02/28/2014		S		100	D	\$57.17	6,220	D				
Common Shares	02/28/2014		S		100	D	\$57.18	6,120	D				
Common Shares	02/28/2014		S		400	D	\$57.195	5,720	D				
Common Shares	02/28/2014		S		200	D	\$57.2	5,520	D				
Common Shares	02/28/2014		S		200	D	\$57.21	5,320	D				
Common Shares	02/28/2014		S		200	D	\$57.22	5,120	D				
Common Shares	02/28/2014		S		300	D	\$57.23	4,820	D				
Common Shares	02/28/2014		S		100	D	\$57.24	4,720	D				
Common Shares	02/28/2014		S		100	D	\$57.245	4,620	D				
Common Shares	02/28/2014		S		200	D	\$57.25	4,420	D				
Common Shares	02/28/2014		S		300	D	\$57.26	4,120	D				
Common Shares	02/28/2014		S		200	D	\$57.27	3,920	D				
Common Shares	02/28/2014		S		265	D	\$57.28	3,655	D				
Common Shares	02/28/2014		S		100	D	\$57.3	3,555	D				
Common Shares	02/28/2014		S		100	D	\$57.31	3,455	D				
Common Shares	02/28/2014		S		100	D	\$57.315	3,355	D				
Common Shares	02/28/2014		S		100	D	\$57.32	3,255	D				
Common Shares	02/28/2014		S		100	D	\$57.325	3,155	D				
Common Shares	02/28/2014		S		100	D	\$57.33	3,055	D				
Common Shares	02/28/2014		S		95	D	\$57.355	2,960	D				
Common Shares	02/28/2014		S		5	D	\$57.36	2,955	D				

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 Ta Date (Month/Day/Year)	He Premberiva Execution Date, if any (e.g., p (Month/Day/Year)	titve S Transa Utsije (1 -8)	ecuri	Acqu (A) or Dispo of (D) (Instr	FEBURETU IF EXP OF TOTAL SECURITIES Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		feltigfispisserof, c Expiration bate Options,/eanvertib		neficiall tolitori Wittes) ying tive ty (Instr. 3	y Symetal 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 <del>Ownership</del> (Instr. 4)
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (	Instr.	5. Nu of Deriv Secu Acau	ative	6. Date Exerc Expiration Day/Y (Mapath/Day/Y Exercisable	te	Securi	t Mumber ies VSNares	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned	10. Ownership Form: Direct (D) or Indirect	11. Nature of Indirect Beneficial Ownership (Instr. 4)
Explanation	ነ <del>δየጥ៤</del> ቜpons	es:			(A) or Disposed of (D) (Instr. 3, 4 and 5)		fac		Security (Instr. 3 and 4) athy L. Uttley as ct for Thomas N		. Kelly Jr.	Following Reported n-'ansaction(s) uns 03/04/201 Date	(I) (Instr. 4)		
* If the form	is filed by mo	e than one reportir	class of securities g person, see Instr acts constitute Fed	uction 4	(b)(v)			Date	Expiration		or Number of				

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.

Know all by these presents, that 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 to:

- 1) execute for 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 (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 (the "Securities Act"));
- 2) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4 or 5 (or Form 144), complete and execute any amendment or amendments thereto, and timely file any such form 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 or 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 22nd day of May, 2013.

/s/ Thomas N. Kelly Jr. Signature

Thomas N. Kelly Jr.
Print Name