
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported):

December 10, 2009

The Scotts Miracle-Gro Company

(Exact name of registrant as specified in its charter)

Ohio

001-11593

31-1414921

(State or other jurisdiction
of incorporation)

(Commission
File Number)

(I.R.S. Employer
Identification No.)

14111 Scottslawn Road, Marysville, Ohio

43041

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code:

937-644-0011

Not Applicable

Former name or former address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers.

Amendment to Employment Agreement of Mark R. Baker

On December 10, 2009, The Scotts Company LLC ("Scotts LLC"), a wholly-owned subsidiary of The Scotts Miracle-Gro Company (the "Company"), and Mark R. Baker, the Company's President and Chief Operating Officer, entered into a first amendment (the "First Amendment") to Mr. Baker's existing employment agreement, which has been effective since October 1, 2008 (the "Employment Agreement").

At the time of Mr. Baker's hiring, it was contemplated that he would relocate to the Central Ohio area from Minnesota. Since that time, Mr. Baker, in consultation with members of the Company's Board of Directors, has determined to maintain his primary residence in Minnesota. In recognition of the fact that he will continue to commute to Central Ohio for the next several years, the Compensation and Organization Committee of the Company's Board of Directors (the "Compensation Committee") has determined to provide Mr. Baker with a compensatory monthly commuting allowance of \$35,000, beginning in the Company's 2010 fiscal year.

In an effort to mitigate the cost increase to the Company associated with providing the commuting allowance, Mr. Baker agreed to restructure his total compensation package to reduce the minimum grant date value of his long-term equity-based compensation by \$240,000 per year, beginning in the 2010 fiscal year. The Compensation Committee believes that the approved approach is fair and equitable to the Company and Mr. Baker.

The foregoing description of the First Amendment is qualified in its entirety by reference to the full text of the First Amendment, a copy of which is filed as Exhibit 10.2 to this Current Report on Form 8-K and incorporated herein by reference. A copy of the Employment Agreement is attached as Exhibit 10.17 to the Company's Annual Report on Form 10-K for the fiscal year ended September 30, 2008.

Item 9.01 Financial Statements and Exhibits.

(a) Financial statements of businesses acquired:

Not applicable.

(b) Pro forma financial information:

Not applicable.

(c) Shell company transactions:

Not applicable.

(d) Exhibits:

10.1 - Employment Agreement for Mark R. Baker, effective as of October 1, 2008 - Incorporated herein by reference to the Company's Annual Report on Form 10-K for the fiscal year ended September 30, 2008 (File No. 1-11593)[Exhibit 10.17]

10.2 - First Amendment to Employment Agreement of Mark R. Baker, effective as of December 10, 2009 - Filed herewith

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

The Scotts Miracle-Gro Company

December 16, 2009

By: */s/ Vincent C. Brockman*

Name: Vincent C. Brockman

Title: Executive Vice President, General Counsel and Secretary

Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
10.2	First Amendment to Employment Agreement of Mark R. Baker, effective as of December 10, 2009

**FIRST AMENDMENT TO
EMPLOYMENT AGREEMENT**

This First Amendment to the Employment Agreement (“Amendment”) dated effective the first day of October 2008 (“Agreement”) by and between The Scotts Company LLC (“Company”) and Mark Baker (“Executive”) is effective as of this 10th day of December, 2009.

RECITALS

WHEREAS, the Company and the Executive previously entered into the Agreement; and

WHEREAS, the Company and the Executive each desire to amend the Agreement as described herein.

AMENDMENT

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements of the parties set forth in this Amendment, and of other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, agree as follows:

1. Section 5.3 of the Agreement is hereby amended to remove the following sentences:

The second award shall be granted during the second year of the Executive’s employment and shall have a target value on the date of grant of approximately two million seven hundred thousand dollars (\$2,700,000). The third award shall be granted during the third year of the Executive’s employment with a target value on the date of grant of approximately three million three hundred thousand dollars (\$3,300,000).

2. Section 5.3 is hereby amended to insert the following sentences in place of the sentences removed above:

The second award shall be granted during the second year of the Executive’s employment and shall have a target value on the date of grant of approximately two million four hundred and sixty thousand dollars (\$2,460,000). The third award shall be granted during the third year of the Executive’s employment with a target value on the date of grant of approximately three million and sixty thousand dollars (\$3,060,000).

3. Section 5.6 of the Agreement is hereby amended by adding the following text at the end:

a. Commuting Allowance: Subject to the conditions set forth in subparagraphs (b) and (c) of this paragraph, the Company shall provide to the Executive an annual commuting allowance in a gross amount of four hundred and twenty thousand dollars (\$420,000.00) (the “Commuting Allowance”). The Commuting Allowance shall be subject to appropriate tax withholdings and shall be paid to the Executive in equal monthly installments throughout the year, consistent with the normal payroll practices of the Company.

b. Training as a Condition to the Commuting Allowance. The Company’s obligation to pay the Commuting Allowance shall be conditioned on, and shall not arise until, the Executive attends and successfully completes Flight Safety or Simuflite Cessna CJ 525 (S) initial single pilot simulator based training, level C or higher. (“Initial Training”).

c. Continuing Training as an Ongoing Condition to the Commuting Allowance: After successful completion of the Initial Training, the Executive must attend and successfully complete annual simulator based recurrent Citation Jet training that complies with FAA standards. (“Continuing Training”). In the event that the Executive fails to attend and/or successfully complete the Continuing Training in a timely manner, the Company may discontinue the monthly Commuting Allowance payments until the Executive has successfully completed the training. Any missed monthly payments will be forfeited.

d. Proof of Training. Upon request by the Company, the Executive shall provide written confirmation that the Initial Training and/or the Continuing Training required by this paragraph were completed successfully and in a timely manner. If the Executive is unable to supply such documentation, the Company may assume that the associated training was not taken and discontinue the monthly Commuting Allowance payments until the training is successfully completed. Any missed monthly payments will be forfeited.

e. Commuting Allowance Not Included in Severance. Under no circumstances shall this Agreement be interpreted to mean that any portion of the Commuting Allowance will be included in any severance entitlement the Executive may have under this Agreement.

4. The Executive acknowledges and agrees that nothing contained in this First Amendment constitutes a Good Reason under the Agreement.

IN WITNESS WHEREOF, the Company has caused this First Amendment to be executed by a duly authorized officer and the Executive has executed this First Amendment, each effective as of the date first set forth above.

COMPANY

The Scotts Company LLC

EXECUTIVE

/s/ Mark R. Baker

By: /s/ Denise Stump (12/10/09)
Its: EVP, Global HR