

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

Post-Effective Amendment No. 1 to
FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

THE SCOTTS MIRACLE-GRO COMPANY
(Exact name of registrant as specified in its charter)

Ohio
(State or other jurisdiction of
incorporation or organization)

31-1414921
(I.R.S. Employer Identification No.)

14111 Scottslawn Road
Marysville, Ohio 43041
(Address of Principal Executive Offices)

THE SCOTTS MIRACLE-GRO COMPANY LONG-TERM INCENTIVE PLAN
(Full title of the plan)

David C. Evans
Chief Financial Officer and Executive Vice President,
Strategy and Business Development
The Scotts Miracle-Gro Company
14111 Scottslawn Road
Marysville, Ohio 43041
(937) 644-0011

Copy to:
J. Steven Patterson, Esq.
Hunton & Williams LLP
2200 Pennsylvania Ave., N.W.
Washington, DC 20037
(202) 955-1500

(Name, address, including zip code, and telephone number,
including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer S Accelerated filer E
Non-accelerated filer E Smaller reporting company E
(Do not check if a smaller reporting company)

EXPLANATORY NOTE

This Post-Effective Amendment No. 1 to our Registration Statement on Form S-8 (Registration No. 333-186187) originally filed January 24, 2013 is filed solely to refile (i) Exhibit 5.1, Opinion of General Counsel of the Company, including Exhibit 23.2, Consent of General Counsel of Company (included in Exhibit 5.1); and (ii) Exhibit 23.1, Consent of Deloitte & Touche LLP, independent registered public accounting firm. No changes have been made to these exhibits as originally filed, other than to correct EDGAR tags that had caused the exhibits to appear switched in the EDGAR system when originally filed.

Part II

Item 8. Exhibits.

A list of exhibits included as part of this Post-Effective Amendment No. 1 to the Registration Statement is set forth on the Exhibit Index, which immediately precedes the exhibits and is incorporated by reference herein.

[Remainder of page intentionally left blank; signatures on following page.]

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Marysville, State of Ohio, on the 25th day of January, 2013.

THE SCOTTS MIRACLE-GRO COMPANY

By: /s/ DAVID C. EVANS

David C. Evans

Chief Financial Officer and Executive Vice President, Strategy and Business Development

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ ALAN H. BARRY*</u> Alan H. Barry	Director	January 25, 2013
<u>/s/ DAVID C. EVANS</u> David C. Evans	Chief Financial Officer and Executive Vice President, Strategy and Business Development (Principal Financial Officer and Principal Accounting Officer)	January 25, 2013
<u>/s/ JAMES HAGEDORN*</u> James Hagedorn	Chief Executive Officer, Chairman of the Board and Director (Principal Executive Officer)	January 25, 2013
<u>/s/ ADAM HANFT*</u> Adam Hanft	Director	January 25, 2013
<u>/s/ STEPHEN L. JOHNSON*</u> Stephen L. Johnson	Director	January 25, 2013
<u>/s/ WILLIAM G. JURGENSEN*</u> William G. Jurgensen	Director	January 25, 2013

<u>/s/ THOMAS N. KELLY JR.*</u> Thomas N. Kelly Jr.	Director	January 25, 2013
<u>/s/ CARL F. KOHRT, PH.D.*</u> Carl F. Kohrt, Ph.D.	Director	January 25, 2013
<u>/s/ KATHERINE HAGEDORN LITTLEFIELD*</u> Katherine Hagedorn Littlefield	Director	January 25, 2013
<u>/s/ NANCY G. MISTRETТА*</u> Nancy G. Mistretta	Director	January 25, 2013
<u>/s/ MICHAEL E. PORTER, PH.D.*</u> Michael E. Porter, Ph.D.	Director	January 25, 2013
<u>/s/ STEPHANIE M. SHERN*</u> Stephanie M. Shern	Director	January 25, 2013
<u>/s/ JOHN S. SHIELY*</u> John S. Shiely	Director	January 25, 2013

*By: /s/ DAVID C. EVANS
David C. Evans, Attorney-in-Fact

INDEX TO EXHIBITS

<u>Exhibit No.</u>	<u>Description</u>
4.1	Initial Articles of Incorporation of The Scotts Miracle-Gro Company as filed with the Ohio Secretary of State on November 22, 2004, incorporated herein by reference to Exhibit 3.1 to the Current Report on Form 8-K of The Scotts Miracle-Gro Company (the “Registrant”) filed on March 24, 2005 [File No. 1-11593]
4.2	Certificate of Amendment by Shareholders to Articles of Incorporation of The Scotts Miracle-Gro Company as filed with the Ohio Secretary of State on March 18, 2005, incorporated herein by reference to Exhibit 3.2 to the Registrant’s Current Report on Form 8-K filed on March 24, 2005 [File No. 1-11593]
4.3	Code of Regulations of The Scotts Miracle-Gro Company, incorporated herein by reference to Exhibit 3.3 to the Registrant’s Current Report on Form 8-K filed on March 24, 2005 [File No. 1-11593]
5.1	Opinion of General Counsel of the Company*
23.1	Consent of Deloitte & Touche LLP, independent registered public accounting firm*
23.2	Consent of General Counsel of the Company (included in Exhibit 5.1)*
24.1	Powers of Attorney, incorporated herein by reference to Exhibit 24.1 to the Registrant's Form S-8 Registration Statement filed January 24, 2013 [File No. 1-11593]
99.1	The Scotts Miracle-Gro Company Long-Term Incentive Plan, incorporated herein by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K filed January 24, 2013 [File No. 1-11593]

* Filed herewith.

January 24, 2013

The Scotts Miracle-Gro Company
14111 Scottslawn Road
Marysville, Ohio 43041

Re: The Scotts Miracle-Gro Company Registration Statement on Form S-8

Ladies and Gentlemen:

I am the General Counsel of The Scotts Miracle-Gro Company, an Ohio corporation (the "**Company**"), and have represented the Company in connection with the Registration Statement on Form S-8 of the Company (the "**Registration Statement**") to be filed with the Securities and Exchange Commission (the "**Commission**") under the Securities Act of 1933, as amended (the "**Securities Act**"), on the date hereof, relating to the registration of 3,600,000 common shares, without par value ("**Common Shares**"), of the Company, issuable pursuant to The Scotts Miracle-Gro Company Long-Term Incentive Plan (the "**Plan**").

I have examined originals or copies, certified or otherwise identified to my satisfaction, of such documents, corporate records, certificates of public officials and other instruments as I have deemed necessary for the purposes of rendering this opinion. In my examination, I have assumed the genuineness of all signatures, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to me as originals and the conformity to original documents of all documents submitted to me as copies.

Based upon the foregoing and subject to the assumptions, qualifications and limitations set forth herein, I am of the opinion that the shares of Common Stock described above, when issued and sold in accordance with the terms set forth in the Plan and against payment therefor, and when the Registration Statement has become effective under the Securities Act, will be validly issued, fully paid and non-assessable.

I express no opinion as to the laws of any jurisdiction other than any published constitutions, treaties, laws, rules or regulations or judicial or administrative decisions of the State of Ohio.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the use of my name in the Prospectus and any supplement thereto forming a part of the Registration Statement under the caption "Legal Matters." In giving this consent, I do not thereby admit that I am within the category of persons whose consent is required under Section 7 of the Securities Act and the rules and regulations of the Commission thereunder.

Sincerely,

/s/ VINCENT C. BROCKMAN

Vincent C. Brockman
Executive Vice President, General Counsel,
Corporate Secretary, and Chief Ethics &
Compliance Officer

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports relating to the consolidated financial statements and consolidated financial statement schedules of The Scotts Miracle-Gro Company and subsidiaries (“The Company”) and the effectiveness of the Company’s internal control over financial reporting dated November 20, 2012, appearing in the Annual Report on Form 10-K of the Company for the year ended September 30, 2012.

/s/ Deloitte & Touche LLP

Columbus, Ohio
January 24, 2013