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

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**FORM SD**

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**Specialized Disclosure Report**

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**The Scotts Miracle-Gro Company**  
(Exact name of registrant as specified in its charter)

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**Ohio**

(State or other jurisdiction  
of incorporation or organization)

**001-11593**

(Commission  
File Number)

**31-1414921**

(IRS Employer  
Identification No.)

**14111 Scottslawn Road, Marysville, Ohio**

(Address of principal executive offices)

**43041**

(Zip Code)

**Ivan C. Smith  
937-644-0011**

(Name and telephone number, including area code, of the person to contact in connection with this report.)

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Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies.

- Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2016.
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## Section 1 – Conflict Minerals Disclosure

### Item 1.01 Conflict Minerals Disclosure and Report

#### Conflict Minerals Disclosure

(i) The Scotts Miracle-Gro Company (including its consolidated subsidiaries, the “**Company**”), other than AeroGrow, International, Inc. (OTCBB:AERO) (“AeroGrow”) which is discussed in (ii) below) is filing this Form SD pursuant to Rule 13p-1 under the Securities Exchange Act of 1934, as amended, for the reporting period from January 1, 2016 to December 31, 2016 (the “**Reporting Period**”).

Rule 13p-1, through Form SD, requires the disclosure of certain information if “conflict minerals” (as defined below) are necessary to the functionality or production of products the Company manufactures or contracts to manufacture. Form SD defines “**conflict minerals**” as: (i)(a) columbite-tantalite, (b) cassiterite, (c) gold and (d) wolframite, or their derivatives, which are currently limited to tantalum, tin and tungsten; or (ii) any other mineral or its derivatives determined by the U.S. Secretary of State to be financing conflict in the Democratic Republic of the Congo or an “adjoining country,” as such term is defined in Form SD (collectively, the “**Covered Countries**”).

During the reporting period, the Company manufactured, or contracted to manufacture, products for which conflict minerals were necessary to the functionality or production of those products (collectively, the “**products**”).

#### *Reasonable Country of Origin Inquiry*

As required by Form SD, the Company has conducted a good faith reasonable country of origin inquiry (“**RCOI**”) regarding the conflict minerals included in its products during the Reporting Period, which the Company refers to as the “**Subject Minerals**,” to determine whether any such Subject Minerals originated in the Covered Countries and/or whether any of the Subject Minerals were from recycled or scrap sources, in accordance with Form SD and related guidance provided by the Securities and Exchange Commission (“**SEC**”).

A description of the results of the Company’s RCOI and its results regarding the Subject Minerals are set out below.

The Company’s global supply chain is complex. In the course of its business operations, the Company purchases materials and components containing Subject Minerals. These materials and components may, in turn, be included in the Company’s products. Because the Company does not purchase Subject Minerals directly from mines, smelters or refiners, there are many third parties in the supply chain between the Company and the original sources of Subject Minerals. As a result, the Company relies on its direct suppliers of materials and components to provide information regarding the origin of any Subject Minerals that are included in their materials and components.

The Company’s research and development, supply chain, legal, compliance and finance departments worked together to search the Company’s Product Life-Cycle Management (“**PLM**”) data base to identify where Subject Minerals were used in its products. While no responsive Subject Mineral matches were uncovered in this system, the cross functional team recognized that several product lines were not incorporated into the PLM data base. As a result, the Company identified a small number of suppliers of materials for products falling outside the PLM data base that contained metallic parts (collectively, the “**Covered Suppliers**”). The Company requested the Covered Suppliers to confirm whether the Subject Minerals were contained in these products and whether they originated in the Covered Countries.

The responses the Company received from the Covered Suppliers did not provide the Company with any reason to believe that the Subject Minerals contained in the products originated in the Covered Countries.

As required by Form SD, the disclosure contained in this Form SD regarding the Company’s RCOI is available on the Company’s website located at <http://investor.scotts.com>.

(ii) AeroGrow, a consolidated subsidiary of the Company, creates, manufactures and markets soil-free indoor gardens. The disclosures made by AeroGrow in its Form SD for the Reporting Period are incorporated by reference.

**SIGNATURE**

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 duly authorized undersigned.

THE SCOTTS MIRACLE-GRO COMPANY

Dated: May 31, 2017

By: /s/ IVAN C. SMITH

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Printed Name: Ivan C. Smith

Title: Executive Vice President, General Counsel, Corporate Secretary and Chief Compliance Officer