
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): April 24, 2008 (April 10, 2008)

The Scotts Miracle-Gro Company

(Exact name of registrant as specified in its charter)

Ohio

(State or other jurisdiction of
incorporation)

1-13292

(Commission File Number)

31-1414921

(IRS Employer
Identification No.)

14111 Scottslawn Road, Marysville, Ohio 43041
(Address of principal executive offices) (Zip Code)

(937) 644-0011

(Registrant's telephone number, including area code)

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 7.01. Regulation FD Disclosure.

On April 10, 2008, The Scotts Miracle-Gro Company (the "Company") learned of a criminal investigation, which the Company understands is being jointly led by the U.S. Department of Justice ("DOJ"), the U.S. Environmental Protection Agency ("USEPA") and the Ohio Department of Agriculture ("ODA"). Based upon information from representatives of the DOJ and USEPA, as well as the Company's review of its files, the Company believes that at this time the investigation is focused on the status of registrations of the Company's products with the USEPA and discrepancies in the files with respect to such registrations. At this time, the Company believes that the federal and state registrations of four products, as well as the labels of those products, are at issue. One of the four products relates solely to the Company's lawn services business, and another is a retail lawns product, the manufacture of which had previously been discontinued. The other two products, a specialized fertilizer product for Southern lawns and a weed and feed gardens product (Miracle-Gro® Shake 'n Feed with Weed Preventer All Purpose Plant Food), represent less than 1% of the Company's total sales. The Company promptly ceased shipping the products covered by the registrations addressed by the investigation.

The Company was in the process of working with the USEPA to establish a plan for a consumer recall of the Miracle-Gro® Shake 'n Feed with Weed Preventer All Purpose Plant Food product. However, on April 23, 2008, the USEPA issued a press release and a Stop Sale, Use or Removal order with respect to this product and the lawn services product mentioned above. The Company is complying with the USEPA order and issued a press release on April 23, 2008, with respect to the recall. A copy of the press release is attached to this Form 8-K as Exhibit 99.1. The Company is still in the process of determining the cost of the product recall but currently believes that it will be in the range of \$5 million to \$10 million.

The Company is cooperating with the DOJ, USEPA and ODA in connection with their investigation. There can be no assurance that the ultimate outcome of the investigation will not result in further action, whether administrative, civil or criminal, by the DOJ, USEPA or ODA against the Company.

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:

<u>Exhibit No.</u>	<u>Description</u>
99.1	News Release issued by The Scotts Miracle-Gro Company on April 23, 2008

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 undersigned hereunto duly authorized.

THE SCOTTS MIRACLE-GRO COMPANY

Dated: April 24, 2008

By: /s/ David C. Evans

Printed Name: David C. Evans

Title: Executive Vice President and Chief Financial Officer

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Current Report on Form 8-K
Dated April 24, 2008

The Scotts Miracle-Gro Company

<u>Exhibit No.</u>	<u>Description</u>
99.1	News Release issued by The Scotts Miracle-Gro Company on April 23, 2008

FOR IMMEDIATE RELEASE

The Scotts Miracle-Gro Company

NEWS

**ScottsMiracle-Gro Responds to EPA Request for Consumer Recall
Announces Plans for Nationwide Recall of
Miracle-Gro Shake 'n Feed with Weed Preventer All Purpose Plant Food**

MARYSVILLE, Ohio, April 23, 2008 – The Scotts Miracle-Gro Company (NYSE: SMG), the world's largest marketer of branded consumer lawn and garden products, said today it is working with the U.S. Environmental Protection Agency regarding a nationwide recall of the company's Miracle-Gro Shake 'n Feed with Weed Preventer All Purpose Plant Food.

The action was initiated in connection with an investigation of the products' federal registration. ScottsMiracle-Gro said the EPA has also requested a recall of a weed control product used by Scotts LawnService. That product is no longer being used by the Company and has never been available for sale to the consumer.

The Company stressed that both products are similar to others on the market that have been approved for sale and use by the EPA. ScottsMiracle-Gro does not believe either of the products poses any unreasonable risk to human health or the environment.

ScottsMiracle-Gro also announced that on April 10, 2008 it learned of a governmental investigation which the Company believes is being led by the U.S. Department of Justice, the U.S. EPA and the Ohio Department of Agriculture.

The Company stressed that it has been working proactively and voluntarily with the government since it learned of the investigation.

"Our compliance with government regulations is not optional," said Jim Hagedorn, chairman and chief executive officer. "We have been cooperating with the government since we learned of the investigation and were prepared, as requested, to provide the EPA on April 24 with a plan for a consumer recall of the products in question. We had been asked by the Agency not to communicate until a plan was reviewed. We apologize to our consumers and retail partners that we were unable to communicate this issue to them sooner."

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Scotts Miracle-Gro/2

Miracle-Gro Shake 'n Feed with Weed Preventer All Purpose Plant Food is sold primarily through home center stores, mass merchant retailers, supermarkets, hardware stores and independent lawn and garden centers. Retailers that carry this product are being advised to stop the sale of and remove this product from store shelves.

No other ScottsMiracle-Gro Shake 'n Feed products are affected by this recall. Consumers can distinguish Miracle-Gro Shake 'n Feed with Weed Preventer All Purpose Plant Food by its distinctive bright yellow jug with green circular cap. All other Miracle-Gro Shake 'n Feed products are packed in dark green jugs with yellow or other colored caps for specific plant food applications.

The recall of Miracle-Gro Shake 'n Feed with Weed Preventer All Purpose Plant Food includes the following UPC Code information:

- **UPC#: 073561008365 — Miracle-Gro Shake 'n Feed with Weed Preventer, 4.5 lb. yellow plastic applicator jug**
- **UPC#: 073561048361— Miracle-Gro Shake 'n Feed with Weed Preventer, 8.0 lb. yellow plastic applicator jug, which is only sold through the club channel**



The product, which has been marketed since December 2006, represents approximately \$10 million in annual sales. In fiscal 2007, ScottsMiracle-Gro reported company-wide sales of \$2.9 billion.

Although the EPA has requested that the Scotts LawnService product, Halts Pro, be recalled as well, the Company stressed that the Halts products sold in bags at retail are unaffected by this action.

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Consumers who have purchased Miracle-Gro Shake 'n Feed with Weed Preventer are urged to contact the Company's toll-free consumer hotline at 1-888-295-0671 for instructions on how to safely return or dispose of these products, as well as for information on obtaining a coupon for credit toward a subsequent purchase. Consumers are advised not to use this product and to store it in a safe, cool and dry place such as a garage or utility shed. Do not dispose of the product down a drain, garbage or at a community disposal site.

Consumers can also visit the Scotts Miracle-Gro Web site at www.scottsmiraclegro.com for recall information.

About ScottsMiracle-Gro

With more than \$2.9 billion in worldwide sales and more than 6,000 associates, The Scotts Miracle-Gro Company, through its wholly-owned subsidiary, The Scotts Company LLC, is the world's largest marketer of branded consumer products for lawn and garden care, with products for professional horticulture as well. The Company's brands are the most recognized in the industry. In the U.S., the Company's Scotts ®, Miracle-Gro ® and Ortho ® brands are market-leading in their categories, as is the consumer Roundup ® brand, which is marketed in North America and most of Europe exclusively by Scotts and owned by Monsanto. The Company also owns Smith & Hawken, a leading brand of garden-inspired products that includes pottery, watering equipment, gardening tools, outdoor furniture and live goods, and Morning Song, a leading brand in the wild bird food market. In Europe, the Company's brands include Weedol ®, Pathclear ®, Evergreen ®, Levington ®, Miracle-Gro ®, KB ®, Fertiligene ® and Substral ®. For additional information, visit us at www.scotts.com.

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