FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL OMB Number:

Estimated average burden hours per response: 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* FINN BRIAN D					2. Issuer Name and Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [SMG]								heck all appl	icable) or		Owner
(Last) (First) (Middle) C/O THE SCOTTS MIRACLE-GRO COMPANY 14111 SCOTTSLAWN ROAD				112	3. Date of Earliest Transaction (Month/Day/Year) 12/10/2015								Office below	r (give title)	Other below	(specify)
(Street) MARYSVILLE OH 43041				4.	4. If Amendment, Date of Original Filed (Month/Day/Year)								S. Individual or Joint/Group Filing (Check Applicable ine) X Form filed by One Reporting Person Form filed by More than One Reporting Person			
(City)																
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																
Date				Transaction ate Ionth/Day/Y	Execution Date			e, Transaction Dispose Code (Instr. 5)			rities Acquired (A) ed Of (D) (Instr. 3, 4		Benefic	es ially Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
								Code	v	Amount	t (A) or Pri		Trancac	tion(s)		(11150: 4)
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 Date (Month/Day/Year)	3A. Deemed Execution Date if any (Month/Day/Ye	Code	Transaction Code (Instr.		vative vities vired r osed) c. 3, 4	6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Securi (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Ownershi Form: Direct (D) or Indirec (I) (Instr. 4	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable		piration ate	Title	Amount or Number of Shares				
Dividend Equivalent Rights	(1)	12/10/2015		A		33		(1)		(1)	Common Shares	33	\$0	93	D	

Explanation of Responses:

1. The dividend equivalent rights accrued on DSU grants and become exercisable proportionately with the DSUs to which they relate. Each dividend equivalent right is the economic equivalent of one common share of the Issuer

> Kathy L. Uttley as attorney-infact for Brian D. Finn

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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.