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The reader should not assume that the information is accurate and complete.

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

Notice of Exempt Offering of Securities

OMB APPROVAL	
OMB Number:	3235-0076
Estimated average burden hours per response:	4.00

1. Issuer's Identity

<p><b>CIK (Filer ID Number)</b>  <a href="#">0000825542</a></p> <p><b>Name of Issuer</b>                  SCOTTS MIRACLE-GRO CO</p> <p><b>Jurisdiction of Incorporation/Organization</b>                  OHIO</p> <p><b>Year of Incorporation/Organization</b>                  X Over Five Years Ago                  Within Last Five Years (Specify Year)                  Yet to Be Formed</p>	<p><b>Previous Names</b> None</p> <p>SCOTTS COMPANY                  CDS HOLDING CORP</p>	<p><b>Entity Type</b></p> <p><input checked="" type="checkbox"/> Corporation  <input type="checkbox"/> Limited Partnership  <input type="checkbox"/> Limited Liability Company  <input type="checkbox"/> General Partnership  <input type="checkbox"/> Business Trust  <input type="checkbox"/> Other (Specify)</p>
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2. Principal Place of Business and Contact Information

<b>Name of Issuer</b>			
SCOTTS MIRACLE-GRO CO			
<b>Street Address 1</b>		<b>Street Address 2</b>	
14111 SCOTTSLAWN ROAD			
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>	<b>Phone Number of Issuer</b>
MARYSVILLE	OHIO	43041	9376440011

3. Related Persons

<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>
Hagedorn	James	
<b>Street Address 1</b>	<b>Street Address 2</b>	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>
Marysville	OHIO	43041
<b>Relationship:</b> X Executive Officer X Director Promoter		

Clarification of Response (if Necessary):

<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>
Hagedorn	Christopher	J.
<b>Street Address 1</b>	<b>Street Address 2</b>	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>
Marysville	OHIO	43041
<b>Relationship:</b> X Executive Officer Director Promoter		

Clarification of Response (if Necessary):

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<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>
King	James	D.
<b>Street Address 1</b>	<b>Street Address 2</b>	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>
Marysville	OHIO	43041
<b>Relationship:</b> X Executive Officer	Director	Promoter

Clarification of Response (if Necessary):

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<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>
Lukemire	Michael	C.
<b>Street Address 1</b>	<b>Street Address 2</b>	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>
Marysville	OHIO	43041
<b>Relationship:</b> X Executive Officer	Director	Promoter

Clarification of Response (if Necessary):

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<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>
Miller	Cory	J.
<b>Street Address 1</b>	<b>Street Address 2</b>	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>
Marysville	OHIO	43041
<b>Relationship:</b> X Executive Officer	Director	Promoter

Clarification of Response (if Necessary):

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<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>
Smith	Ivan	C.
<b>Street Address 1</b>	<b>Street Address 2</b>	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>
Marysville	OHIO	43041
<b>Relationship:</b> X Executive Officer	Director	Promoter

Clarification of Response (if Necessary):

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<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>
Stump	Denise	S.
<b>Street Address 1</b>	<b>Street Address 2</b>	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>
Marysville	OHIO	43041
<b>Relationship:</b> X Executive Officer	Director	Promoter

Clarification of Response (if Necessary):

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<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>
Evans	David	C.
<b>Street Address 1</b>	<b>Street Address 2</b>	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>
Marysville	OHIO	43041

**Relationship:** Executive Officer X Director Promoter

Clarification of Response (if Necessary):

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Last Name	First Name	Middle Name
Finn	Brian	D.
Street Address 1	Street Address 2	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
City	State/Province/Country	ZIP/PostalCode
Marysville	OHIO	43041

**Relationship:** Executive Officer X Director Promoter

Clarification of Response (if Necessary):

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Last Name	First Name	Middle Name
Hanft	Adam	
Street Address 1	Street Address 2	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
City	State/Province/Country	ZIP/PostalCode
Marysville	OHIO	43041

**Relationship:** Executive Officer X Director Promoter

Clarification of Response (if Necessary):

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Last Name	First Name	Middle Name
Johnson	Stephen	L.
Street Address 1	Street Address 2	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
City	State/Province/Country	ZIP/PostalCode
Marysville	OHIO	43041

**Relationship:** Executive Officer X Director Promoter

Clarification of Response (if Necessary):

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Last Name	First Name	Middle Name
Kelly Jr.	Thomas	N.
Street Address 1	Street Address 2	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
City	State/Province/Country	ZIP/PostalCode
Marysville	OHIO	43041

**Relationship:** Executive Officer X Director Promoter

Clarification of Response (if Necessary):

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Last Name	First Name	Middle Name
Littlefield	Katherine	Hagedorn
Street Address 1	Street Address 2	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
City	State/Province/Country	ZIP/PostalCode
Marysville	OHIO	43041

**Relationship:** Executive Officer X Director Promoter

Clarification of Response (if Necessary):

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Last Name	First Name	Middle Name
Mistretta	Nancy	G.

<b>Street Address 1</b>	<b>Street Address 2</b>	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>
Marysville	OHIO	43041
<b>Relationship:</b> Executive Officer <input checked="" type="checkbox"/> Director <input type="checkbox"/> Promoter <input type="checkbox"/>		

Clarification of Response (if Necessary):

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<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>
Shumlin	Peter	E.
<b>Street Address 1</b>	<b>Street Address 2</b>	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>
Marysville	OHIO	43041
<b>Relationship:</b> Executive Officer <input checked="" type="checkbox"/> Director <input type="checkbox"/> Promoter <input type="checkbox"/>		

Clarification of Response (if Necessary):

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<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>
Vines	John	R.
<b>Street Address 1</b>	<b>Street Address 2</b>	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>
Marysville	OHIO	43041
<b>Relationship:</b> Executive Officer <input checked="" type="checkbox"/> Director <input type="checkbox"/> Promoter <input type="checkbox"/>		

Clarification of Response (if Necessary):

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<b>Last Name</b>	<b>First Name</b>	<b>Middle Name</b>
Volas	Gerald	
<b>Street Address 1</b>	<b>Street Address 2</b>	
14111 Scottslawn Road	c/o The Scotts Miracle-Gro Company	
<b>City</b>	<b>State/Province/Country</b>	<b>ZIP/PostalCode</b>
Marysville	OHIO	43041
<b>Relationship:</b> Executive Officer <input checked="" type="checkbox"/> Director <input type="checkbox"/> Promoter <input type="checkbox"/>		

Clarification of Response (if Necessary):

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#### 4. Industry Group

<input checked="" type="checkbox"/> Agriculture	<input type="checkbox"/> Health Care	<input type="checkbox"/> Retailing
<input type="checkbox"/> Banking & Financial Services	<input type="checkbox"/> Biotechnology	<input type="checkbox"/> Restaurants
<input type="checkbox"/> Commercial Banking	<input type="checkbox"/> Health Insurance	<input type="checkbox"/> Technology
<input type="checkbox"/> Insurance	<input type="checkbox"/> Hospitals & Physicians	<input type="checkbox"/> Computers
<input type="checkbox"/> Investing	<input type="checkbox"/> Pharmaceuticals	<input type="checkbox"/> Telecommunications
<input type="checkbox"/> Investment Banking	<input type="checkbox"/> Other Health Care	<input type="checkbox"/> Other Technology
<input type="checkbox"/> Pooled Investment Fund	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Travel
<input type="checkbox"/> Is the issuer registered as an investment company under the Investment Company Act of 1940?	<input type="checkbox"/> Real Estate	<input type="checkbox"/> Airlines & Airports
<input type="checkbox"/> Yes	<input type="checkbox"/> Commercial	<input type="checkbox"/> Lodging & Conventions
<input type="checkbox"/> No	<input type="checkbox"/> Construction	<input type="checkbox"/> Tourism & Travel Services
<input type="checkbox"/> Other Banking & Financial Services	<input type="checkbox"/> REITS & Finance	<input type="checkbox"/> Other Travel
<input type="checkbox"/> Business Services	<input type="checkbox"/> Residential	<input type="checkbox"/> Other
<input type="checkbox"/> Energy	<input type="checkbox"/> Other Real Estate	
<input type="checkbox"/> Coal Mining		

Electric Utilities  
 Energy Conservation  
 Environmental Services  
 Oil & Gas  
 Other Energy

5. Issuer Size

<b>Revenue Range</b>	<b>OR</b>	<b>Aggregate Net Asset Value Range</b>
No Revenues		No Aggregate Net Asset Value
\$1 - \$1,000,000		\$1 - \$5,000,000
\$1,000,001 - \$5,000,000		\$5,000,001 - \$25,000,000
\$5,000,001 - \$25,000,000		\$25,000,001 - \$50,000,000
\$25,000,001 - \$100,000,000		\$50,000,001 - \$100,000,000
X Over \$100,000,000		Over \$100,000,000
Decline to Disclose		Decline to Disclose
Not Applicable		Not Applicable

6. Federal Exemption(s) and Exclusion(s) Claimed (select all that apply)

	Investment Company Act Section 3(c)	
Rule 504(b)(1) (not (i), (ii) or (iii))	Section 3(c)(1)	Section 3(c)(9)
Rule 504 (b)(1)(i)	Section 3(c)(2)	Section 3(c)(10)
Rule 504 (b)(1)(ii)	Section 3(c)(3)	Section 3(c)(11)
Rule 504 (b)(1)(iii)	Section 3(c)(4)	Section 3(c)(12)
X Rule 506(b)	Section 3(c)(5)	Section 3(c)(13)
Rule 506(c)	Section 3(c)(6)	Section 3(c)(14)
Securities Act Section 4(a)(5)	Section 3(c)(7)	

7. Type of Filing

X New Notice Date of First Sale 2021-12-30 First Sale Yet to Occur  
 Amendment

8. Duration of Offering

Does the Issuer intend this offering to last more than one year? Yes X No

9. Type(s) of Securities Offered (select all that apply)

X Equity	Pooled Investment Fund Interests
Debt	Tenant-in-Common Securities
Option, Warrant or Other Right to Acquire Another Security	Mineral Property Securities
Security to be Acquired Upon Exercise of Option, Warrant or Other Right to Acquire Security	Other (describe)

10. Business Combination Transaction

Is this offering being made in connection with a business combination transaction, such as a merger, acquisition or exchange offer? X Yes No

Clarification of Response (if Necessary):

132,076 COMMON SHARES, WITHOUT PAR VALUE, ISSUED FROM TREASURY IN CONNECTION WITH THE ACQUISITION OF CERTAIN ASSETS PURSUANT TO AN ASSET PURCHASE AGREEMENT

11. Minimum Investment

Minimum investment accepted from any outside investor \$0 USD

12. Sales Compensation

Recipient (Associated) Broker or Dealer X None Recipient CRD Number X None (Associated) Broker or Dealer CRD Number X None

Street Address 1

Street Address 2

City State/Province/Country ZIP/Postal Code

State(s) of Solicitation (select all that apply) Check "All States" or check individual States All States

Foreign/non-US

13. Offering and Sales Amounts

Total Offering Amount \$21,500,000 USD or Indefinite Total Amount Sold \$21,500,000 USD Total Remaining to be Sold \$0 USD or Indefinite

Clarification of Response (if Necessary):

Includes issuance of 132,076 Common Shares at closing date.

14. Investors

Select if securities in the offering have been or may be sold to persons who do not qualify as accredited investors, and enter the number of such non-accredited investors who already have invested in the offering.

Regardless of whether securities in the offering have been or may be sold to persons who do not qualify as accredited investors, enter the total number of investors who already have invested in the offering:

Input boxes for investor counts, with the number 2 entered in the second box.

15. Sales Commissions & Finder's Fees Expenses

Provide separately the amounts of sales commissions and finders fees expenses, if any. If the amount of an expenditure is not known, provide an estimate and check the box next to the amount.

Sales Commissions \$0 USD Estimate Finders' Fees \$0 USD Estimate

Clarification of Response (if Necessary):

16. Use of Proceeds

Provide the amount of the gross proceeds of the offering that has been or is proposed to be used for payments to any of the persons required to be named as executive officers, directors or promoters in response to Item 3 above. If the amount is unknown, provide an estimate and check the box next to the amount.

\$0 USD Estimate

Clarification of Response (if Necessary):

Signature and Submission

Please verify the information you have entered and review the Terms of Submission below before signing and clicking SUBMIT below to file this notice.

Terms of Submission

In submitting this notice, each issuer named above is:

- Notifying the SEC and/or each State in which this notice is filed of the offering of securities described and undertaking to furnish them, upon written request, in the accordance with applicable law, the information furnished to offerees.\*
- Irrevocably appointing each of the Secretary of the SEC and, the Securities Administrator or other legally designated officer of the State in which the issuer maintains its principal place of business and any State in which this notice is filed, as its agents for service of process, and agreeing that these persons may accept service on its behalf, of any notice, process or pleading, and further agreeing that such service may be made by registered or certified mail, in any Federal or state action, administrative proceeding, or arbitration brought against the issuer in any place subject to the jurisdiction of the United States, if the action, proceeding or arbitration (a) arises out of any activity in connection with the offering of securities that is the subject of this notice, and (b) is founded, directly or indirectly, upon the provisions of: (i) the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, the Investment Company Act of 1940, or the Investment Advisers Act of 1940, or any rule or regulation under any of these statutes, or (ii) the laws of the State in which the issuer maintains its principal place of business or any State in which this notice is filed.
- Certifying that, if the issuer is claiming a Regulation D exemption for the offering, the issuer is not disqualified from relying on Rule 504 or Rule 506 for one of the reasons stated in Rule 504(b)(3) or Rule 506(d).

Each Issuer identified above has read this notice, knows the contents to be true, and has duly caused this notice to be signed on its behalf by the undersigned duly authorized person.

For signature, type in the signer's name or other letters or characters adopted or authorized as the signer's signature.

<b>Issuer</b>	<b>Signature</b>	<b>Name of Signer</b>	<b>Title</b>	<b>Date</b>
SCOTTS MIRACLE-GRO CO	Ivan C. Smith	Ivan C. Smith	EVP, GC, Corporate Secretary and Chief Compliance Officer	2022-01- 07

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.

\* This undertaking does not affect any limits Section 102(a) of the National Securities Markets Improvement Act of 1996 ("NSMIA") [Pub. L. No. 104-290, 110 Stat. 3416 (Oct. 11, 1996)] imposes on the ability of States to require information. As a result, if the securities that are the subject of this Form D are "covered securities" for purposes of NSMIA, whether in all instances or due to the nature of the offering that is the subject of this Form D, States cannot routinely require offering materials under this undertaking or otherwise and can require offering materials only to the extent NSMIA permits them to do so under NSMIA's preservation of their anti-fraud authority.