



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

DIVISION OF  
CORPORATION FINANCE

March 5, 2014

Via E-mail

Lawrence A. Hilsheimer  
Executive Vice President and Chief Financial Officer  
The Scotts Miracle-Gro Company  
14111 Scottslawn Road  
Marysville, OH 43041

**Re: The Scotts Miracle-Gro Company  
Form 10-K  
Filed November 20, 2013  
File No. 011-11593**

Dear Mr. Hilsheimer:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Max A. Webb

Max A. Webb  
Assistant Director