FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL									
OMB Number: 3235-028									
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).

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*  ARONOWITZ DAVID M					2. Issuer Name <b>and</b> Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [ SMG ]											Checl	all appli Directo	tionship of Reportin all applicable) Director Officer (give title		g Person(s) to Issuer 10% Owner Other (specif		
	E SCOTTS	First) S MIRACLE-GRO WN ROAD	(Middle) O COMP	ANY	3. Date of Earliest Transaction (Month/Day/Year) 06/05/2007										X	x below) below)  EVP, GC and Secretary						
(Street)  MARYS  (City)	VILLE (		43041 (Zip)		4. If											i. Indi i.ine) X	vidual or Joint/Group Filing (Check Applicable  Form filed by One Reporting Person  Form filed by More than One Reporting  Person					
		Tab	le I - No	n-Deriv	ative	Sec	curiti	ies Ac	quir	ed, D	isį	osed c	of, o	r Ber	nefici	ally	Owned	l				
1. Title of Security (Instr. 3)			2. Transaction Date (Month/Day/Year)		ar) E	2A. Deemed Execution Date, if any (Month/Day/Year)		Code (Instr.		4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 5)				4 and Secur Benef Owner		es ally Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership			
								Co	ode V	,	Amount	(A) or (D)		Price	•	Reporte Transac (Instr. 3	tion(s)			(Instr. 4)		
Common Shares			06/05	5/2007				1	М		2,500	)	A	\$12.62		33,700		D				
Common Shares				06/05	)5/2007					S		1,000	)	D \$4		5.19	32,700		D			
Common Shares			06/05	5/2007					S		1,500	D D		\$46	5.15	31,200			D			
		٦	Table II -									sed of, onverti					wned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security		3A. Deeme Execution if any (Month/Da	Date,	4. Transaction Code (Instr. 8)		n of		Expir	te Exer ation D th/Day/	ate	ble and	7. Title and Amount of Securities Underlying Derivative Secu (Instr. 3 and 4)		l Securit	D S (li	3. Price of Derivative Security Instr. 5)	9. Number derivative Securities Beneficial Owned Following Reported Transactio (Instr. 4)	e s Illy	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)	
					Code	v	(A)	(D)	Date Exerc	cisable		xpiration ate	Title	e	Amour or Number of Shares	er						
Stock Option (right to	\$12.62	06/05/2007			М			2,500	10/05	5/2001	10	0/04/2008		nmon ares	2,500		\$0	17,485	5	D		

**Explanation of Responses:** 

Kathy L. Uttley as attorney-infact for David M. Aronowitz

06/06/2007

\*\* Signature of Reporting Person

Date

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

- $^{\star}$  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.

Know all by these presents, that the undersigned officer and/or director of The Scotts Company (the "Company"), hereby constitutes and appoints each of David M. Aronowitz, Kathy L. Uttley and A. Sue Hughes, signing singly, the undersigned's true and lawful attorney-in-fact to:

- 1) execute for and on behalf of the undersigned Forms 3, 4 and 5 with respect to the securities of the Company beneficially owned by the undersigned in accordance with Section 16(a) of the Securities Exchange Act of 1934 (the "1934 Act") and the rules and regulations thereunder (and Form 144 with respect to the securities of the Company beneficially owned by the undersigned in accordance with Rule 144 under the Securities Act of 1933 (the "Securities Act"));
- 2) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4 or 5 (or Form 144), complete and execute any amendment or amendments thereto, and timely file any such form with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- 3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform each and every act and thing whatsoever requisite, necessary or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or resubstitution, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the above-named attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the 1934 Act and/or Rule 144 under the Securities Act.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4 and 5 (or Form 144) with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the above-named attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 1st day of October, 2001.

/s/ David M. Aronowitz Signature

David M. Aronowitz

Print Name