Stock Option (right to buy)

\$9.6875

11/13/2006

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHANGES	S IN BENEFICIA	L OWNERSHIP

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OMB Number:	3235-0287
Estimated average	hurden

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

OIVID APPR	OVAL							
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				OI	r Sec	tion 30	h) of the	Investme	nt Co	mpany Act	of 1940							
	nd Address of DORN JA	Reporting Person*						ker or Tra		Symbol OCO [S	MG]			ationship of Reporting k all applicable) Director Officer (give title		X 10% Ow		
	,	MIRACLE-GRO	(Middle) COMPANY			of Earli 2006	est Trans	action (M	lonth/	Day/Year)			X	below)		O and	Other (s below) Chairmar	
(Street)	VILLE O	Н	43041	4.	If Am	iendme	nt, Date o	of Origina	l Filed	l (Month/Da	y/Year)		6. Ind Line) X	Form f	iled by One	e Repo	(Check Apporting Person One Report	า
(City)	(S	tate)	(Zip)											1 61301	•			
		Tab	le I - Non-De	rivativ	e S	ecurit	ies Ac	quired	Dis	posed o	f, or Be	enefi	cially	Owned	l			
1. Title of S	Security (Inst	tr. 3)	Date	nsaction h/Day/Ye	ar)	if any	emed on Date, Day/Year	Code (Transaction Dispo		4. Securities Acquired (A) of Disposed Of (D) (Instr. 3, 4			Securitie Beneficia Owned F	5. Amount of Securities Beneficially Owned Following Reported		: Direct Indirect str. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
							Code	v	Amount	(A) oi (D)	Pri	се	Transaction(s) (Instr. 3 and 4)					
Common	Shares		11/	13/200	6			M		23,000	A	\$9	.6875	141	,300		D	
Common Shares Common Shares			11/	13/200	6			S		100	D	\$	49.43	141	,200		D	
Common	Shares		11/	13/200	6			S		2,000	D	\$	49.35	139),200		D	
Common	Shares		11/	13/200	6			S		14,700	D	\$	49.4	124	1,500		D	
Common	Shares		11/	13/200	6			S		500	D	\$	49.48	124	1,000		D	
Common	Shares		11/	13/200	6			S		1,400	D	\$	49.42	122	2,600		D	
Common	Shares		11/	13/200	6			S		3,000	D	\$	49.44	119	,600		D	
Common	Shares		11/	13/200	6			S		500	D	\$	\$49.44 1 \$49.45 1),100		D	
Common	Shares		11/	13/200	6			S		800	D	\$	49.41	118	3,300		D	
Common Shares Common Shares Common Shares Common Shares Common Shares		11/	14/200	6			M		19,000	A	\$9	.6875	137	7,300		D		
Common	Shares		11/	14/200	6			S		4,600	D	\$	49.4	132	2,700		D	
Common	Shares		11/	14/200	6			S		400	D	\$	49.41	132	2,300		D	
Common	Shares		11/	14/200	6			S		2,500	D	\$	49.52	129	,800		D	
Common	Shares		11/	14/200	6			S		500	500 D \$		49.64	129,300			D	
Common	Shares		11/	14/200	6			S		5,300	D	\$	49.6	124	1,000		D	
Common	Shares		11/	14/200	6			S		600	D	\$	49.63	123,400			D	
Common	Shares		11/	11/14/2006						3,000	D	\$	49.62	120,400			D	
Common	Shares		11/	14/200	6			S		600	D	\$	49.57	119	,800		D	
Common	Shares		11/	14/200	6			S		1,500	D	\$	49.55	118	3,300		D	
		-	Table II - Deri							osed of,				Owned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3A. Deemed Execution Date, if any (Month/Day/Year)	d 4. Date, Transaction Code (Inst		5. Number 6		•	xercis	sable and	7. Title and Am of Securities Underlying Derivative Sect (Instr. 3 and 4)		ount 8	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(: (Instr. 4)	s S Illy	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
			Code	v	(A)	(D)	Date Exercisa		Expiration Date	Title	or Nun of Sha	nber						

12/10/1999

23,000

12/09/2006

Common

Shares

23,000

\$<mark>0</mark>

185,000

D

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/Year)	4. Transa Code (8)		of Deri Sec Acq (A) (Disp of (I	umber vative urities uired or oosed O) (Instr. and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v			Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Stock Option (right to buy)	\$9.6875	11/14/2006		М			19,000	12/10/1999	12/09/2006	Common Shares	19,000	\$0	166,000	D	

Explanation of Responses:

Kathy L. Uttley as attorney-in-11/15/2006 fact for James Hagedorn

** Signature of Reporting Person

Date

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

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.

 $^{^{\}star}$ 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).

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 24th day of April, 2002.

/s/ James Hagedorn Signature

James Hagedorn

Print Name