FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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	OMB Number:	3235-028
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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

OMB APPR	OVAL
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Name and Address of Reporting Person* Kohrt Carl F					SCOTTS MIRACLE-GRO CO [SMG]								(Che	eck all appl	ationship of Reportin k all applicable) Director Officer (give title		10% O	wner
(Last)	`	irst) MIRACLE-GRO	(Middle) COMPA	NY		e of Ea 0/2010		ansactio	n (Mon	th/Day/Year)			below			Other (below)	specify
14111 SO	COTTSLAV	WN ROAD			4. If A	mendm	ment, Da	te of Ori	jinal Fi	led (Month/[Day/Year)		6. In		Joint/Group	Filinç	g (Check Ap	plicable
(Street)													- 1	,	filed by One	e Repo	orting Perso	on
MARYS	VILLE O	H ·	43041											Form Perso	filed by Mor	re thar	n One Repo	orting
(City)	(S	itate)	(Zip)															
		Tab	le I - Non	-Deriv	ative S	Secur	rities A	Acquir	ed, D	isposed	of, or E	3ene	ficiall	y Owne	d			
1. Title of Security (Instr. 3)				2. Trans Date (Month/I	action Day/Year)	Exec if an	2A. Deemed Execution Date if any (Month/Day/Yea		Code (Instr.		I. Securities Acquired (A) Disposed Of (D) (Instr. 3, i)		(A) or 3, 4 and	Benefic	ies ially Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)
								С	ode	/ Amoun	t (A) or)	Price	Transac (Instr. 3	ction(s)			(111501.4)
Common	Shares														760		D	
		Т	able II - [)							posed of				Owned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction		e.g., po		on of D Str. A	varran 5. Numbe	6. Dat Expira (Mont	ions	convert		end of es ing ve Sec	curity	Owned 8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	у	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
Derivative Security	Conversion or Exercise Price of Derivative	3. Transaction Date	3A. Deeme Execution I	d ADate, //Year)	uts, ca 4. Transactic Code (Ins	Son Dostr. Sc. A.	Narran 5. Number 6. Number 6. Derivative 6. Acquired A) or 7. Disposed 6. (D) 1. Instr. 3, 4	6. Dat Expira (Mont	E Exercition Day/\	convert	7. Title a Amount Securiti Underly Derivati	es ing ve Sec and 4) Am or Nu of	curity	8. Price of Derivative Security	derivative Securities Beneficially Owned Following Reported Transaction	у	Ownership Form: Direct (D) or Indirect	of Indirect Beneficial Ownership
Derivative Security	Conversion or Exercise Price of Derivative	3. Transaction Date	3A. Deeme Execution I	d ADate, //Year)	uts, ca 4. Transacti Code (Ins 8)	on D. S. A. (#	Narran i. Number i. Derivative Securities Acquired A) or Disposed of (D) Instr. 3, 4 and 5)	f 6. Date	Exercition Day/\(\frac{1}{2}\)	convert	7. Title a Amount Securiti Underly Derivati (Instr. 3	Am or Nu or Share	eurity	8. Price of Derivative Security	derivative Securities Beneficially Owned Following Reported Transaction	у	Ownership Form: Direct (D) or Indirect	of Indirect Beneficial Ownership
Deferred Stock	Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deeme Execution I	d ADate, //Year)	uts, ca 4. Transactic Code (Ins 8)	on of the state of	varran i. Number of Derivative Securities Acquired A) or Disposed of (D) Instr. 3, 4 A) (D)	6. Date Expira	Exercise Exe	convert isable and ate (ear) Expiration Date	7. Title a Amount Securiti Underly Derivati (Instr. 3	and	curity nount imber ares	8. Price of Derivative Security (Instr. 5)	derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	у	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	of Indirect Beneficial Ownership

Explanation of Responses:

1. Additional deferred stock units received pursuant to dividend equivalents as a result of dividends paid with respect to the common shares of The Scotts Miracle-Gro Company underlying deferred stock units already held.

> Kathy L. Uttley as attorney-in-06/14/2010 fact for Carl F. Kohrt, Ph.D.

** 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.

Know all by these presents, that the undersigned officer and/or director of The Scotts Miracle-Gro Company (the "Company"), hereby constitutes and appoints each of Vincent C. Brockman, Andrew B. Coogle and Kathy L. Uttley, 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 31st day of January, 2008.

/s/ Carl F. Kohrt, Ph.D. Signature

Carl F. Kohrt, Ph.D.
Print Name