FORM 4

obligations may continue. See Instruction 1(b).

Check this box if no longer subject to Section 16. Form 4 or Form 5

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL										
OMB Number:	3235-028									
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hours per response:

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

					or	Section	on 30(h	) of the	e Inv	estment	Com	ipany Ac	t of 19	940						
1. Name and Address of Reporting Person*  Mistretta Nancy G.					2. Issuer Name and Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [ SMG ]										5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
<u>wisuet</u>	<u>la INdIIC</u>	<u>y G.</u>			$I^{-}$									-		X Direc	tor		10% Ov	vner
(Last)	(	First)	(Middle)			3. Date of Earliest Transaction (Month/Day/Year) 06/10/2010										Office below	er (give title v)		Other (s	specify
C/O THE SCOTTS MIRACLE-GRO COMPANY				100/	00/10/2010															
14111 SCOTTSLAWN ROAD				-																
				.   4. li	4. If Amendment, Date of Original Filed (Month/Day/Year)										6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street)																X Form	filed by On	e Rep	orting Perso	n
MARYSVILLE OH 43041																Form filed by More than One Reporting Person				
(City)	(	State)	(Zip)																	
		Tal	ole I - Nor	n-Deriv	ative	e Se	curiti	es A	cqu	ired, [	Disp	osed	of, o	r Ben	eficia	lly Owne	d			
Date			Date	ite onth/Day/Year)			2A. Deemed Execution Date if any (Month/Day/Ye		Code (Ins		ion Disposed Of		rities Acquired (A ed Of (D) (Instr. 3,		d Securi Benefi Owned	5. Amount of Securities Beneficially Owned Following		n: Direct or Indirect nstr. 4)	7. Nature of Indirect Beneficial Ownership	
									Code	v	Amoun	t	(A) or (D)	Price		ed ction(s) 3 and 4)			(Instr. 4)	
No securi	No securities owned															0		D		
		-	Fable II - I	Derivat (e.g., p												Owned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution D if any (Month/Day/	Date, Transacti Code (Ins					<b>Expiration Date</b>				7. Title and Amount of Securities Underlying Derivative Secur (Instr. 3 and 4)			8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	ly [	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
					Code	v	(A)	(D)	Dat Exe	e ercisable		piration	Title	OI Ni O1	umber					

## **Explanation of Responses:**

(1)

(1)

(1)

Deferred

Deferred

Deferred

Stock Units

Stock Units

Units

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.

(1)

(1)

(1)

8

10

8

(1)

(1)

(1)

Common

Shares

Common

Shares

Common

Shares

8

10

8

\$45.79

\$45.79

\$45.79

2,869

3,674

2,942

D

D

D

Kathy L. Uttley as attorney-in-06/14/2010 fact for Nancy G. Mistretta

\*\* 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).

06/10/2010

06/10/2010

06/10/2010

\*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Α

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.

The undersigned officer and/or director of The Scotts Miracle-Gro Company (the "Company"), hereby constitutes and appoints each of Chris Crowder, James Turoff and Kathy L. Uttley, signing singly, the undersigned's true and lawful attorney-in-fact and agent to:

- 1) execute for, in the name of 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, as amended (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, as amended (the "Securities Act");
- 2) do and perform any and all acts for, in the name of and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4 or 5 or such Form 144, complete and execute any amendment or amendments thereto, and timely file any such form (and any such amendment or amendments) 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 and 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 19th day of February, 2009.

/s/ Nancy G. Mistretta
Signature

Nancy G. Mistretta Print Name