FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

<b>STATEMENT</b>	<b>OF CHANGES</b>	IN BENEFICIAL	OWNERSHIP

OMB APPROVAL								
OMB Number:	3235-0287							
Estimated average b	ourden							

0.5

hours per response:

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

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1. Name and Address of Reporting Person*  STUMP DENISE						2. Issuer Name and Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [ SMG ]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)						
					1	SCOTTS MITGIGER GROSS [ SWIG ]										Director			10% C	wner	
					3 0	Date of Earliest Transaction (Month/Day/Year)									X	Officer (give title below)			Other (specify below)		
(Last) (First) (Middle) C/O THE SCOTTS MIRACLE-GRO COMPANY						10/31/2007										EVF	P, Global Human Resources				
		WN ROAD																			
(Ctroot)					4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable Line)						
(Street) MARYS'	VILLE C	OH 4	13041												X	Form filed by One Reporting Person					
																Form filed by More than One Reporting Person					
(City)	(9	State) (	Zip)																		
		Tab	e I - Noi	n-Deriv	ative	Se	curitie	s Ac	quire	d, Di	sposed o	of, or	Ben	efici	ally C	Owne	ed				
1. Title of Security (Instr. 3)  2. Transac Date (Month/Date)					Execution Date,		n Date,	Transaction Code (Instr. 5		n Dispose				nd	Securities Beneficially		6. Own Form: (D) or I (I) (Inst	Direct ndirect	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
								Cod	de V	Amount		(A) or (D)	Price	、 I	Transaction(s) (Instr. 3 and 4)				(11150.4)		
Common Shares 10/2				10/31	/2007	/2007			A		12.10	65	A	\$4	11.3		400.6012		I	By DSPP <sup>(1)</sup>	
		Ta									osed of, convertil				y Ow	ned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deem Execution if any (Month/Da	Date, Transaction Code (Ins					Expira	e Exerc ation Da h/Day/\		Amo Secu Und Deri	7. Title and Amount of Securities Underlying Derivative Security (Instrand 4)				9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	m: ect (D) ndirect	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
					Code	v	(A) (D)				Expiration Date	Title	or Nui of	ount nber ıres							

## **Explanation of Responses:**

1. Common shares acquired under The Scotts Miracle-Gro Company Discounted Stock Purchase Plan (DSPP).

Kathy L. Uttley as attorney-infact for Denise S. Stump

11/02/2007

\*\* 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, 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 21st day of February, 2003.

/s/ Denise S. Stump Signature

Denise S. Stump

Print Name