FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b)
Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

nt to Section 16(a) of the Securities Exchan ngo Act of 1024

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Instruction I(D).		EI EI	ieu pursuant lo Section 10(a) of the Securities Exchange Act of 1934					
			or Section 30(h) of the Investment Company Act of 1940					
1. Name and Addres Hanft Adam	ss of Reporting Pers	son*	2. Issuer Name and Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [SMG]		ationship of Reporting Pe < all applicable)	Reporting Person(s) to Issuer ble)		
				X	Director	10% Owner		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 01/23/2018		Officer (give title below)	Other (specify below)		
		GRO COMPANY						
14111 SCOTTSLAWN ROAD			4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line)	vidual or Joint/Group Filing (Check Applicabl			
(Street)				X	Form filed by One Rep	oorting Person		
MARYSVILLE	OH	43041	_		Form filed by More that Person	n One Reporting		
(City)	(State)	(Zip)						

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	Code (3. 4. Securities Acquired (A) or Transaction Code (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(1150.4)	
Common Shares	01/30/2018		М		211	A	(1)	43,123	D		
Common Shares	01/31/2018		М		44	A	(1)	43,167	D		
Common Shares	01/31/2018		М		99	A	(7)	43,266	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 Deriv Secu Acqu (A) o Disp of (D	r osed) 7. 3, 4	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	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Deferred Stock Unit	(1)	01/30/2018		М			18	(2)	(2)	Common Shares	18	\$ <mark>0</mark>	1	D	
Deferred Stock Unit	(1)	01/31/2018		М			1	(3)	(3)	Common Shares	1	\$ <mark>0</mark>	0	D	
Dividend Equivalent Rights	(1)	01/30/2018		М			193	(2)	(2)	Common Shares	193	\$0	341	D	
Dividend Equivalent Rights	(1)	01/31/2018		М			43	(3)(4)(5)(6)	(3)(4)(5)(6)	Common Shares	43	\$0	298	D	
Dividend Equivalent Rights	(7)	01/31/2018		М			99	(8)	(8)	Common Shares	99	\$0	199	D	

Explanation of Responses:

1. Deferred stock units convert into common shares of the Issuer on a one-for-one basis.

2. On January 30, 2015, the reporting person was granted 2,681 deferred stock units, with accruing dividend equivalent rights, vesting on January 30, 2016.

3. On January 30, 2015, the reporting person was granted 198 deferred stock units, with accruing dividend equivalent rights, vesting on January 30, 2015.

4. On April 1, 2015, the reporting person was granted 186 deferred stock units, with accruing dividend equivalent rights, vesting on April 1, 2015.

5. On July 1, 2015, the reporting person was granted 210 deferred stock units, with accruing dividend equivalent rights, vesting on July 1, 2015.

6. On October 1, 2015, the reporting person was granted 205 deferred stock units, with accruing dividend equivalent rights, vesting on October 1, 2015.

7. Restricted stock units convert into common shares of the Issuer on a one-for-one basis.

8. On February 3, 2017, the reporting person was granted 4,399 restricted stock units, vesting on January 31, 2018.

Kathy L. Uttley as attorney-in-

fact for Adam Hanft

02/01/2018

** 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.

POWER OF ATTORNEY

The undersigned officer and/or director of The Scotts Miracle-Gro Company (the "Company"), hereby constitutes and appoints each of Ivan C. Smith, Bernard K. Asirifi 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. I hereby revoke all previous Powers of Attorney that have been granted by me in connection with my reporting obligations under the 1934 Act or the Securities Act with respect to my holdings of and transactions in securities issued by the Company.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 5th day of May, 2016.

> /s/ Adam Hanft Signature

Adam Hanft Print Name