

---

---

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

---

**FORM 8-K**

---

**CURRENT REPORT**

---

**Pursuant to Section 13 OR 15(d) of The  
Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): September 4, 2014 (August 29, 2014)**

---

**The Scotts Miracle-Gro Company**

(Exact name of registrant as specified in its charter)

---

**Ohio**

(State or other jurisdiction  
of incorporation or organization)

**001-11593**

(Commission  
File Number)

**31-1414921**

(IRS Employer  
Identification No.)

**14111 Scottslawn Road, Marysville, Ohio**

(Address of principal executive offices)

**43041**

(Zip Code)

**Registrant's telephone number, including area code: (937) 644-0011**

**Not applicable**

(Former name or former address, if changed since last report.)

---

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
- 
-

**Item 1.01 Entry into a Material Definitive Agreement.**

On August 29, 2014, The Scotts Miracle-Gro Company (the “Company”) and its wholly-owned subsidiary, The Scotts Company LLC (“Scotts LLC”), entered into a Second Amendment to Master Accounts Receivable Purchase Agreement (the “Amendment”) by and among Scotts LLC, the Company, Mizuho Bank, Ltd. as Administrative Agent and as a Bank (“Mizuho”), and The Bank of Nova Scotia, Suntrust Bank and RB Receivables LLC, as Banks (collectively with Mizuho, the “Banks”). The Amendment extends the stated termination date of the Master Accounts Receivable Purchase Agreement, dated as of November 15, 2012, among Scotts LLC, the Company, and the Banks (the “Agreement”), as amended by the First Amendment dated as of October 25, 2013, from August 29, 2014 to August 28, 2015 or such later date as may be determined by mutual agreement of each Bank and the Company. A copy of the Agreement was filed as Exhibit 10.16 to the Company’s Annual Report on Form 10-K for the Fiscal Year Ended September 30, 2012, filed November 20, 2012. A copy of the First Amendment was filed as Exhibit 10.1 to the Company’s Current Report on Form 8-K, filed October 31, 2013.

The foregoing summary of the material terms of the Amendment is qualified in its entirety by reference to the Amendment, which is filed as Exhibit 10.1 to this Current Report on Form 8-K and is incorporated herein by reference.

**Item 2.03 Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant.**

The information under Item 1.01 is incorporated herein by reference.

**Item 9.01. Financial Statements and Exhibits.**

- (a) Financial statements of businesses acquired:  
Not applicable.
- (b) Pro forma financial information:  
Not applicable.
- (c) Shell company transactions:  
Not applicable.
- (d) Exhibits:

<b><u>Exhibit No.</u></b>	<b><u>Description</u></b>
10.1	Second Amendment to Master Accounts Receivable Purchase Agreement dated as of August 29, 2014, by and among The Scotts Company LLC, The Scotts Miracle-Gro Company, Mizuho Bank, Ltd. as Administrative Agent and as a Bank, and The Bank of Nova Scotia, Suntrust Bank and RB Receivables LLC, as Banks

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

THE SCOTTS MIRACLE-GRO COMPANY

Dated: September 4, 2014

By: /s/ THOMAS RANDAL COLEMAN

---

Printed Name: Thomas Randal Coleman

Title: Executive Vice President and Chief Financial Officer

**INDEX TO EXHIBITS**

Current Report on Form 8-K  
Dated September 4, 2014  
The Scotts Miracle-Gro Company

**Exhibit No.**    **Exhibit Description**

10.1    Second Amendment to Master Accounts Receivable Purchase Agreement dated as of August 29, 2014, by and among The Scotts Company LLC, The Scotts Miracle-Gro Company, Mizuho Bank, Ltd. as Administrative Agent and as a Bank, and The Bank of Nova Scotia, Suntrust Bank and RB Receivables LLC, as Banks

**SECOND AMENDMENT**

**TO**

**MASTER ACCOUNTS RECEIVABLE PURCHASE AGREEMENT**

**SECOND AMENDMENT TO MASTER ACCOUNTS RECEIVABLE PURCHASE AGREEMENT**, dated as of August 29, 2014 (this "**Amendment**"), among **THE SCOTTS COMPANY LLC**, a limited liability company organized under the laws of Ohio (the "**Company**"), **THE SCOTTS MIRACLE-GRO COMPANY**, a company organized under the laws of Ohio (the "**Parent**"), **THE BANKS PARTY HERETO**, and **MIZUHO BANK, LTD.** (formerly, Mizuho Corporate Bank, Ltd.), as administrative agent (together with its permitted successors in such capacity, the "**Administrative Agent**").

**RECITALS:**

**WHEREAS**, reference is made to that certain Master Accounts Receivable Purchase Agreement, dated as of November 15, 2012, among the Company, the Parent, the Banks party thereto, and the Administrative Agent, as amended by the First Amendment dated as of October 25, 2013 (as in effect on the date hereof immediately before giving effect to the amendments contemplated hereby, the "**Existing Agreement**") and as amended by this Amendment, the "**MARPA**"; capitalized terms used herein but not otherwise defined herein shall have the meanings given to them in the MARPA);

**WHEREAS**, the Facility Parties have requested that the Banks and the Administrative Agent agree to extend the Stated Termination Date as set forth herein; and

**WHEREAS**, the Banks and the Administrative Agent have agreed to such request subject to the terms and conditions hereof.

**NOW, THEREFORE**, for good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the Facility Parties, the Administrative Agent and each Bank party to the Existing Agreement hereby agree as follows:

**SECTION 1 AMENDMENT**

Effective as of the Amendment Effective Date (as defined in Section 2 hereof), Section 1 of the Existing Agreement is hereby amended by amending and restating the defined term "Stated Termination Date" in its entirety to read as follows:

*"Stated Termination Date"* means August 28, 2015, or such later date as may be agreed by each Bank and the Company.

**SECTION 2 EFFECTIVENESS**

This Amendment shall be effective as of the date hereof (the "**Amendment Effective Date**") subject to the satisfaction of each of the following conditions, and in case of any documentation to be delivered to the Administrative Agent, such documentation shall be in form and substance reasonably satisfactory to the Administrative Agent:

(a) Amendment. The Administrative Agent shall have received counterparts of this Amendment that, when taken together, bear the signatures of (i) each Facility Party, (ii) the Administrative Agent and (iii) each Bank.

(b) Representations and Warranties. At the time of and immediately after giving effect to the amendments contemplated hereby on the Amendment Effective Date, the representations and warranties contained in Section 10.1 of the Existing Agreement and in the other Transaction Documents shall be true and correct in all material respects (except for those representations and warranties that are conditioned by materiality, which shall be true and correct in all respects) on and as of the Amendment Effective Date to the same extent as though made on and as of that date, except to the extent such representations and warranties specifically relate to an earlier date, in which case such representations and warranties shall have been true and correct in all material respects (except for those representations and warranties that are conditioned by materiality, which shall have been true and correct in all respects) on and as of such earlier date.

(c) No Termination Event. At the time of and immediately after giving effect to the amendments contemplated hereby on the Amendment Effective Date, no Termination Event shall have occurred and be continuing.

(d) Other. The Administrative Agent shall have received such other assurances as the Administrative Agent may reasonably request in connection with the transactions contemplated by this Amendment.

### **SECTION 3 MISCELLANEOUS**

(a) This Amendment is a Transaction Document. All references in the Existing Agreement, in any of the other Transaction Documents and in any other document or instrument incidental hereto or thereto shall, on and after the Amendment Effective Date, be deemed to mean and refer to the Existing Agreement, as amended pursuant to this Amendment.

(b) To induce the Banks and the Administrative Agent to enter into this Amendment, the Borrower hereby represents and warrants to the Banks and the Administrative Agent that as of the Amendment Effective Date, upon giving effect to this Amendment:

(i) Representations and Warranties. The representations and warranties contained in the MARPA and in the other Transaction Documents apply (and are hereby incorporated herein by reference as if fully set forth herein) with respect to this Amendment and are true and correct in all material respects (except for those representations and warranties that are conditioned by materiality, which are true and correct in all respects) on and as of the Amendment Effective Date to the same extent as though made on and as of that date, except to the extent such representations and warranties specifically relate to an earlier date, in which case such representations and warranties were true and correct in all

material respects (except for those representations and warranties that are conditioned by materiality, which were true and correct in all respects) on and as of such earlier date.

(ii) No Termination Event. No event has occurred and is continuing or would result from the consummation of this Amendment that would constitute a Termination Event.

(c) Each Facility Party, by its signature below, hereby (i) agrees that, notwithstanding the effectiveness of this Amendment, the MARPA continue to be in full force and effect (except, in the case of the MARPA, to the extent expressly amended hereby) and (ii) affirms and confirms its obligations under each of the Transaction Documents to which it is a party.

(d) This Amendment and the rights and obligations of the parties hereunder shall be governed by, and shall be construed and enforced in accordance with, the laws of the State of New York without regard to conflict of laws principles thereof that would result in the application of any other law.

(e) This Amendment shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns.

(f) This Amendment may be executed in any number of counterparts, each of which when so executed and delivered shall be deemed an original, but all such counterparts together shall constitute but one and the same instrument. Delivery of an executed counterpart of this Amendment by facsimile electronic transmission or by email transmission of a pdf (or similar) file format document shall be as effective as delivery of a manually executed counterpart of this Amendment.

[SIGNATURE PAGES FOLLOW]

**IN WITNESS WHEREOF**, the parties hereto, by their officers thereunto duly authorized, have executed this Amendment as of the day and year first above written.

**THE SCOTTS COMPANY LLC**

By: /s/ MARK J. WEAVER

---

Name: Mark J. Weaver  
Title: Vice President, Treasurer

**THE SCOTTS MIRACLE-GRO COMPANY**

By: /s/ MARK J. WEAVER

---

Name: Mark J. Weaver  
Title: Vice President and Corporate Treasurer



**MIZUHO BANK, LTD.**, as Administrative Agent  
and a Bank

By: /s/ DAVID LIM

---

Name: David Lim

Title: Authorized Signatory

Signature Page to Second Amendment to Master Accounts Receivable Purchase Agreement

**THE BANK OF NOVA SCOTIA**, as a Bank

By: /s/ N. NEVES

---

Name: N. Neves

Title: Senior Relationship Manager  
Commodity Trade Finance

By: /s/ T. W. KLING

---

Name: T. W. Kling

Title: Director  
Commodity Trade Finance

Signature Page to Second Amendment to Master Accounts Receivable Purchase Agreement

**SUNTRUST BANK**, as a Bank

By: /s/ EMILY SHIELDS

---

Name: Emily Shields

Title: First Vice President

Signature Page to Second Amendment to Master Accounts Receivable Purchase Agreement

**RB RECEIVABLES LLC, as a Bank**

By: /s/ VIKRAM MALKANI

\_\_\_\_\_  
Name: Vikram Malkani

Title:

By: /s/ CHRIS G. KORTLANDT

\_\_\_\_\_  
Name: Chris G. Kortlandt

Title: Deputy Treasurer

Signature Page to Second Amendment to Master Accounts Receivable Purchase Agreement