GROSSMAN MINDY F Form 3 January 31, 2006 FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 OMB

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL

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X Form filed by One Reporting

Form filed by More than One

Person

(Print or Type Responses)

1. Name and Address of Reporting Person <u>*</u> GROSSMAN MINDY F	2. Date of Event RequiringStatement(Month/Day/Year)01/26/2006	3. Issuer Name and Ticker or Trading Symbol SCOTTS MIRACLE-GRO CO [SMG]			
(Last) (First) (Middle)		4. Relationship of Reporting Person(s) to Issuer	5. If Amendment, Date Origina Filed(Month/Day/Year)		
C/O THE SCOTTS			•		
MIRACLE-GRO		(Check all applicable)			
COMPANY, 14111 SCOTTSLAWN ROAD		_X_Director10% Owner Officer Other			
(Street)		OfficerOther (give title below) (specify below)	6. Individual or Joint/Group Filing(Check Applicable Line)		

MARYSVILLE, OHÂ 43041

					Reporting Person
(City)	(State)	(Zip)	Table I - Non-Deriv	ative Securit	ies Beneficially Owned
1.Title of Secu (Instr. 4)	urity		2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Reminder: Rep owned directly			ass of securities beneficially	SEC 1473 (7-02	2)
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Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security	2. Date Exercisable and	3. Title and Amount of	4.	5.	6. Nature of Indirect
(Instr. 4)	Expiration Date	Securities Underlying	Conversion	Ownership	Beneficial Ownership
	(Month/Day/Year)	Derivative Security	or Exercise	Form of	(Instr. 5)
		(Instr. 4)	Price of	Derivative	
			Derivative	Security:	

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Date	Expiration	Title	Amount or	Security	Direct (D)
Exercisable	Date		Number of		or Indirect
			Shares		(I)
					(Instr. 5)

Reporting Owners

Reporting Owner Name / Address		Relationships			
	Director	10% Owner	Officer	Other	
GROSSMAN MINDY F C/O THE SCOTTS MIRACLE-GRO COMPANY 14111 SCOTTSLAWN ROAD MARYSVILLE, OH 43041	ÂX	Â	Â	Â	
Signatures					
Kathy L. Uttley as attorney-in-fact for Mindy F. Grossman	01/31/2006				
**Signature of Reporting Person		Date			
Explanation of Responses:					

No securities are beneficially owned

- * If the form is filed by more than one reporting person, see Instruction 5(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).

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Remarks:

No securities are beneficially owned.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, See Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.