

Evans David C
 Form 4
 November 07, 2012

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

OMB APPROVAL

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

STATEMENT OF CHANGES IN 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

(Print or Type Responses)

1. Name and Address of Reporting Person *
 Evans David C

2. Issuer Name and Ticker or Trading Symbol
 SCOTTS MIRACLE-GRO CO
 [SMG]

5. Relationship of Reporting Person(s) to Issuer
 (Check all applicable)

(Last) (First) (Middle)
 C/O THE SCOTTS MIRACLE-GRO COMPANY, 14111 SCOTTSLAWN ROAD

3. Date of Earliest Transaction (Month/Day/Year)
 11/05/2012

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
 CFO EVP Strategy Bus Dev

(Street)
 MARYSVILLE, OH 43041

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(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)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
Common Shares	11/05/2012		S	(A) or (D) D	\$ 3,960.8 (1) 43.271	D	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

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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. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Owned Following Reporting Transaction (Instr. 6)
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Evans David C C/O THE SCOTTS MIRACLE-GRO COMPANY 14111 SCOTTSLAWN ROAD MARYSVILLE, OH 43041			CFO EVP Strategy Bus Dev	

Signatures

Kathy L. Uttley as attorney-in-fact for David C. Evans
 11/07/2012

**Signature of Reporting Person

Date

Explanation of Responses:

* 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).

Reflects common shares of the Issuer ("Common Shares") sold by the recordkeeper of The Scotts Company LLC Executive Retirement Plan (the "ERP") to satisfy tax withholding liability of the reporting person in connection with the distribution of 9,713.80 Common Shares previously credited to the benchmark Company stock fund within the reporting person's bookkeeping account under the ERP as a result of the reporting person's election to treat the retention award entered into on November 4, 2008 as invested in the benchmark Company stock fund.

(1) Includes 19,631.871 Common Shares credited to the benchmark Company stock fund within the reporting person's bookkeeping account under the ERP due to (1) the reporting person's election to treat the retention award granted to the reporting person on November 4, 2008 as invested in the benchmark Company stock fund, and (2) crediting of amounts calculated as if invested in the Company stock fund as a result of dividends paid with respect to Common Shares.

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.