GROSSMAN MINDY F

Form 4

January 31, 2006

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB

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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

may continue. 30(h) of the Investment Company Act of 1940 See Instruction

1(b).

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obligations

(Print or Type Responses)

1. Name and Address of Reporting Person *

GROSSMAN MINDY F

2. Issuer Name and Ticker or Trading

Symbol

SCOTTS MIRACLE-GRO CO

3. Date of Earliest Transaction

[SMG]

(Check all applicable)

5. Relationship of Reporting Person(s) to

X_ Director 10% Owner Officer (give title Other (specify below)

C/O THE SCOTTS MIRACLE-GRO COMPANY, 14111 SCOTTSLAWN

(First)

(Middle)

ROAD

(Last)

(Street) 4. If Amendment, Date Original

Filed(Month/Day/Year)

(Month/Day/Year)

01/27/2006

6. Individual or Joint/Group Filing(Check

Applicable Line)

X Form filed by One Reporting Person Form filed by More than One Reporting

Issuer

MARYSVILLE, OH 43041

(City) (State) (Zip)

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

1.Title of 2. Transaction Date 2A. Deemed 3. 4. Securities 5. Amount of 6. Ownership 7. Nature of Form: Direct Indirect Security (Month/Day/Year) Execution Date, if TransactionAcquired (A) or Securities (Instr. 3) Code Disposed of (D) Beneficially (D) or Indirect Beneficial (Month/Day/Year) (Instr. 8) (Instr. 3, 4 and 5) Owned Ownership Following (Instr. 4) (Instr. 4)

> Reported (A) Transaction(s) (Instr. 3 and 4)

Code V Amount (D) Price

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

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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. Transac Code (Instr. 8	etion 3)	5. Number of orDerivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercis Expiration Dat (Month/Day/Y	e	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Director Stock Units (Phantom Stock)	\$ 0 (1)	01/27/2006		A		606		<u>(2)</u>	(2)	Common Shares	606
Stock Option (right to buy)	\$ 49.55	01/27/2006		A		12,000		01/27/2007	01/27/2016	Common Shares	12,000

Reporting Owners

Reporting Owner Name / Address	Relationships					
. 9	Director	10% Owner	Officer	Other		
GROSSMAN MINDY F C/O THE SCOTTS MIRACLE-GRO COMPANY 14111 SCOTTSLAWN ROAD MARYSVILLE, OH 43041	X					

Signatures

Kathy L. Uttley as attorney-in-fact for Mindy F. Grossman

**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).
- (1) This security converts on a 1-for-1 basis.
- (2) The Director Stock Units will be settled 100% in cash in one installment, commencing at the earlier of (a) the occurrence of a "Change in Control" of Issuer or (b) the reporting person's cessation of service on the Issuer's Board.

01/31/2006

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.

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