Mistretta Nancy G. Form 4 January 26, 2010

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF subject to **SECURITIES** Section 16. Form 4 or

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

1(b).

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obligations

may continue.

See Instruction

(Print or Type Responses)

1. Name and Address of Reporting Person *

Mistretta Nancy G.

2. Issuer Name and Ticker or Trading

Symbol

SCOTTS MIRACLE-GRO CO

[SMG]

3. Date of Earliest Transaction (Last) (First) (Middle)

(Month/Day/Year)

C/O THE SCOTTS MIRACLE-GRO 01/22/2010 COMPANY, 14111 SCOTTSLAWN

ROAD

(Street) 4. If Amendment, Date Original

Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check

Applicable Line)

X_ Director

Officer (give title

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

5. Relationship of Reporting Person(s) to

(Check all applicable)

10% Owner

Other (specify

OMB APPROVAL

3235-0287

January 31,

2005

0.5

OMB

Number:

Expires:

response...

Estimated average

burden hours per

Issuer

below)

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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 Title of Derivative 	2. Conversion	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if	4. 5. Number Transaction Derivative			6. Date Exercisable and Expiration Date		7. Title and Amount of Underlying Securities	
Security	or Exercise	(wioning Bay/ Tear)	any	Code	Securities		(Month/Day/Year)		(Instr. 3 and 4)	
(Instr. 3)	Price of Derivative Security		(Month/Day/Year)	(Instr. 8)	Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)					(Instr.
				Code V	(Α) (Γ	D) Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Deferred Stock Units	<u>(1)</u>	01/22/2010		A	2,925	(2)	(2)	Common Shares	2,925	\$ (

Reporting Owners

Reporting Owner Name / Address

Director 10% Owner Officer Other

Mistretta Nancy G.

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

MARYSVILLE, OH 43041

Signatures

Kathy L. Uttley as attorney-in-fact for Nancy G. Mistretta

01/26/2010

**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).

The deferred stock units were granted, together with an equal number of related dividend equivalents, under The Scotts Miracle-Gro Company Amended and Restated 2006 Long-Term Incentive Plan (the "2006 Plan"), and subject to the terms and conditions of an individual award agreement. Each whole deferred stock unit represents a contingent right to receive one common share of The Scotts Miracle-Gro Company. Each dividend equivalent represents the right to receive additional deferred stock units in respect of dividends that are declared and paid during the period beginning on the grant date and ending on the settlement date with respect to the common share of The Scotts Miracle-Gro Company represented by the related deferred stock unit.

The deferred stock units will become 100% vested on January 22, 2013, subject to earlier vesting or forfeiture in accordance with the terms of the award agreement. Subject to the terms of the 2006 Plan, vested deferred stock units will be settled in a lump sum as soon as administratively practicable, but no later than 90 days, following the earliest to occur of: (i) the reporting person's cessation of service as a director of The Scotts Miracle-Gro Company; (ii) the reporting person's death; (iii) the date the reporting person becomes totally disabled; or (iv) the fifth anniversary of the grant date (January 22, 2015).

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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