SCOTTS MIRACLE-GRO CO

Form 4

February 26, 2007

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

OMB Number:

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OMB APPROVAL

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

January 31, 2005

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Check this box

Form 5 obligations may continue. See Instruction

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

SECURITIES

30(h) of the Investment Company Act of 1940

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * ARONOWITZ DAVID M

2. Issuer Name and Ticker or Trading

5. Relationship of Reporting Person(s) to Issuer

EVP, GC and Secretary

Symbol

SCOTTS MIRACLE-GRO CO

(Check all applicable)

[SMG]

(Month/Day/Year)

(Last)

(Middle)

3. Date of Earliest Transaction

Director X_ Officer (give title below)

10% Owner Other (specify

02/22/2007

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

(Street)

(First)

4. If Amendment, Date Original

Applicable Line)

Filed(Month/Day/Year)

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

6. Individual or Joint/Group Filing(Check

MARYSVILLE, OH 43041

(City) (State) (Zip)

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

1.Title of Security (Instr. 3)

(Month/Day/Year)

2. Transaction Date 2A. Deemed Execution Date, if

(Month/Day/Year)

3. 4. Securities Acquired (A) Transaction Disposed of (D) Code (Instr. 3, 4 and 5)

5. Amount of Securities Beneficially Owned

Following

Reported

Ownership Form: Direct (D)

or Indirect

Indirect Beneficial Ownership (Instr. 4)

7. Nature of

(A) or

Transaction(s)

(I)(Instr. 4)

(Instr. 3 and 4)

(D) Code V Amount Price Common 02/22/2007 0.1194 41.6046 Α Shares 47.2184

(Instr. 8)

By DSPP (1)

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

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SEC 1474 (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	3. Transaction Date (Month/Day/Year)	4. Transactic Code (Instr. 8)	5. onNumber of Derivative	6. Date Exerc Expiration D (Month/Day/	ate	7. Titl Amou Under Secur	int of rlying	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene
	Derivative Security			Securities Acquired			(Instr.	. 3 and 4)		Owne Follo
	Security			(A) or						Repo
				Disposed of (D)						Trans (Instr
				(Instr. 3,						(IIISU
				4, and 5)						
								Amount		
					Date Exercisable	Expiration Date	Title	or Number of		
			Code V	(A) (D)				Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships						
	Director	10% Owner	Officer	Other			
ARONOWITZ DAVID M C/O THE SCOTTS MIRACLE-GRO COMPANY 14111 SCOTTSLAWN ROAD MARYSVILLE, OH 43041			EVP, GC and Secretary				

Signatures

Kathy L. Uttley as attorney-in-fact for David M. Aronowitz

02/26/2007

**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) Common shares were acquired pursuant to the dividend reinvestment feature of The Scotts Miracle-Gro Company Discounted Stock Purchase Plan (DSPP).

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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