

ARONOWITZ DAVID M
Form 4
October 13, 2006

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 *
ARONOWITZ DAVID M

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

5. Relationship of Reporting Person(s) to Issuer
(Check all applicable)
 Director 10% Owner
 Officer (give title below) Other (specify below)
EVP, GC and Secretary

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

3. Date of Earliest Transaction (Month/Day/Year)
10/11/2006

(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)
				(A) or (D) Code V Amount (D) Price			
Common Shares	10/11/2006		A	5,600 A \$ 0	31,200	D	
Common Shares					700 ⁽¹⁾	D	
Common Shares					3,606.496 ⁽²⁾	I	By 401(K) Plan
Common Shares					12,724.7302 ⁽³⁾	I	By Deferral Plan

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- (2) Represents common shares held in the reporting person's account under the Issuer's Retirement Savings Plan ("401(K) Plan") a/o 9/30/06.
- (3) Represents common shares held in the reporting person's account under the Issuer's Executive Retirement Plan ("Deferral Plan") a/o 9/30/06.
- (4) Represents common shares held in the reporting person's account under the Issuer's Associate Stock Purchase Plan.

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.