

SCOTTS MIRACLE-GRO CO

Form S-8 POS

June 02, 2010

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As filed with the Securities and Exchange Commission on June 2, 2010  
Registration No. 333-147397

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

**Post-Effective Amendment No. 1  
to  
FORM S-8  
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

**THE SCOTTS MIRACLE-GRO COMPANY**

(Exact name of registrant as specified in its charter)

Ohio

31-1414921

(State or other jurisdiction of  
incorporation or organization)

(I.R.S. Employer  
Identification No.)

14111 Scottslawn Road, Marysville, Ohio

43041

(Address of Principal Executive Offices)

(Zip Code)

The Scotts Company LLC Retirement Savings Plan  
Smith & Hawken 401(k) Plan

(Full title of the plan)

David C. Evans  
Executive Vice President and  
Chief Financial Officer  
The Scotts Miracle-Gro Company  
14111 Scottslawn Road  
Marysville, Ohio 43041

Copy to:  
Elizabeth Turrell Farrar, Esq.  
Vorys, Sater, Seymour and Pease LLP  
52 East Gay Street  
P.O. Box 1008  
Columbus, Ohio 43216-1008

(Name and address of agent for service)

(937) 644-0011

(Telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting  
company

(Do not check if a smaller  
reporting company)



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**DEREGISTRATION OF CERTAIN SECURITIES**

On November 14, 2007, The Scotts Miracle-Gro Company (the Registrant ) filed a Registration Statement on Form S-8 (File No. 333-147397) pursuant to which it registered under the Securities Act of 1933, as amended (the Securities Act ), among other securities, 50,000 common shares of the Registrant ( Common Shares ) to be offered or sold pursuant to the Smith & Hawken 401(k) Plan (the S&H Plan ), and the S&H Plan registered under the Securities Act an indeterminate amount of interests in the S&H Plan. On December 31, 2009, the S&H Plan was terminated. Accordingly, the Registration Statement is hereby amended by this Post-Effective Amendment No. 1 to remove from registration all interests in the S&H Plan and all Common Shares previously registered for offering or sale pursuant to the S&H Plan which remain unsold and unissued. Common Shares and interests in The Scotts Company LLC Retirement Savings Plan registered on Registration Statement on Form S-8 (File No. 333-147397) for offering or sale pursuant to The Scotts Company LLC Retirement Savings Plan are unaffected by this Post-Effective Amendment No. 1 and remain registered for such purpose pursuant to Registration Statement on Form S-8 (File No. 333-147397) in addition to Registration Statement on Form S-8 (File No. 333-154364).

**Part II**

**INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

**Item 8. Exhibits.**

The following exhibit is filed with this Post-Effective Amendment No.1 to Registration Statement:

**Exhibit No. Description**

- 24.1 Powers of Attorney of Executive Officers and Directors of The Scotts Miracle-Gro Company  
[Remainder of page intentionally left blank;  
signatures on following page.]

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**SIGNATURES**

**The Registrant.** Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-147397) to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Marysville, State of Ohio, on the second day of June, 2010.

THE SCOTTS MIRACLE-GRO COMPANY

By: /s/ David C. Evans  
David C. Evans  
Executive Vice President and Chief  
Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-147397) has been signed by the following persons in the capacities indicated on June 2, 2010.

Signature	Title
/s/ Mark R. Baker*	President, Chief Operating Officer and Director
Mark R. Baker	
/s/ Alan H. Barry*	Director
Alan H. Barry	
/s/ David C. Evans	Executive Vice President and Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)
David C. Evans	
/s/ Joseph P. Flannery*	Director
Joseph P. Flannery	
/s/ James Hagedorn*	Chairman of the Board and Chief Executive Officer (Principal Executive Officer) and Director
James Hagedorn	
/s/ Adam Hanft*	Director
Adam Hanft	
/s/ William G. Jurgensen*	Director
William G. Jurgensen	

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Signature	Title
/s/ Thomas N. Kelly Jr.* Thomas N. Kelly Jr.	Director
/s/ Carl F. Kohrt, Ph.D.* Carl F. Kohrt, Ph.D.	Director
/s/ Katherine Hagedorn Littlefield* Katherine Hagedorn Littlefield	Director
/s/ Nancy G. Mistretta* Nancy G. Mistretta	Director
/s/ Stephanie M. Shern* Stephanie M. Shern	Director
/s/ John S. Shiely* John S. Shiely	Director

\* The undersigned, by signing his name hereto, does hereby sign this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-147397) on behalf of each of the directors of the Registrant identified above pursuant to Powers of Attorney executed by the directors identified above,

which Powers of  
Attorney are filed  
with this  
Post-Effective  
Amendment  
No. 1 to  
Registration  
Statement on  
Form S-8 (File  
No. 333-147397)  
as exhibits.

/s/ David C. Evans  
By: David C. Evans, Attorney-in-Fact  
Date: June 2, 2010

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**The Plans.** Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the employee benefit plan) have duly caused this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-147397) to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Marysville, State of Ohio, on June 2, 2010.

THE SCOTTS COMPANY LLC  
RETIREMENT SAVINGS PLAN

By: /s/ David C. Evans  
David C. Evans  
Executive Vice President and Chief  
Financial Officer of The Scotts  
Company LLC

Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the employee benefit plan) have duly caused this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (File No. 333-147397) to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Marysville, State of Ohio, on June 2, 2010.

SMITH & HAWKEN 401(K) PLAN

By: /s/ David C. Evans  
David C. Evans  
Executive Vice President and Chief  
Financial Officer of Teak 2, Ltd.  
(formerly known as Smith & Hawken,  
Ltd.)

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Exhibit No. Description

24.1 Powers of Attorney of Executive Officers and Directors of The Scotts Miracle-Gro Company

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