

SCOTTS MIRACLE-GRO CO  
Form 8-K  
December 11, 2012

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

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FORM 8-K

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CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The  
Securities Exchange Act of 1934  
Date of Report (Date of earliest event reported): December 11, 2012

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The Scotts Miracle-Gro Company  
(Exact name of registrant as specified in its charter)

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Ohio	001-11593	31-1414921
(State or other jurisdiction	(Commission	(IRS Employer
of incorporation)	File Number)	Identification No.)
14111 Scottslawn Road, Marysville, Ohio		43041
(Address of principal executive offices)		(Zip Code)

Registrant's telephone number, including area code: (937) 644-0011  
Not applicable  
(Former name or former address, if changed since last report.)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01. Regulation FD Disclosure.

In the fourth quarter of fiscal year 2012, The Scotts Miracle-Gro Company ("the Company") completed the wind down of the Company's professional seed business. As a result, effective in its fourth quarter of fiscal 2012, the Company classified the results of operations for the professional seed business as a discontinued operation for all periods presented in its Annual Report on Form 10-K for the year ended September 30, 2012.

On November 20, 2012, the Company filed its Annual Report on Form 10-K for the year ended September 30, 2012, reflecting the professional seed business as discontinued operations. The Company's historical results, including reportable segments, were revised to reflect the reclassification of the professional seed business as discontinued operations.

The Company is filing this Current Report on Form 8-K to provide additional historical financial results reflecting the professional seed business as discontinued operations. Attached hereto as Exhibit 99.1 are the following unaudited condensed consolidated selected financial data of the Company:

Reported and adjusted annual results of operations for fiscal 2012, 2011, 2010, 2009 and 2008;

Reported and adjusted quarterly results of operations for fiscal 2012 and 2011;

Net Sales and Income (Loss) from Continuing Operations before Income Taxes by Segment by quarter and on an annual basis for fiscal 2012 and 2011.

This Current Report on Form 8-K should be read in conjunction with the Company's Annual Report on Form 10-K for the fiscal year ended September 30, 2012 and other Company filings with the Securities and Exchange Commission.

Item 9.01. Financial Statements and Exhibits.

(a) Financial statements of businesses acquired:

Not applicable.

(b) Pro forma financial information:

Not applicable.

(c) Shell company transactions:

Not applicable.

(d) Exhibits:

Exhibit No.	Description
99.1	Unaudited Condensed, Consolidated Selected Financial Data

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**THE SCOTTS MIRACLE-GRO COMPANY**

Dated: December 11, 2012

By: /s/ David C. Evans

Printed Name: David C. Evans

Title: Chief Financial Officer and Executive Vice President,  
Strategy and Business Development

INDEX TO EXHIBITS

Current Report on Form 8-K  
Dated December 11, 2012  
The Scotts Miracle-Gro Company

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