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BAKER MA Form 4										
February 03	ЛЛ	STATES	SFCU	DITIFS A	ND FX(THAT	NGF C	OMMISSION	OMB AF	PROVAL
UNITED STATES				SECURITIES AND EXCHANGE COMMISSIC Washington, D.C. 20549						3235-0287
Check th if no lon subject t Section Form 4 o Form 5 obligatio may con <i>See</i> Instr 1(b).	F CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES Section 16(a) of the Securities Exchange Act of 1934, Public Utility Holding Company Act of 1935 or Section of the Investment Company Act of 1940						Anuary 31 Expires: 2009 Estimated average burden hours per response 0.9			
(Print or Type	Responses)									
1. Name and A BAKER M	Address of Reporting	g Person <u>*</u>	Symbol	r Name and S MIRAC			-	5. Relationship of Issuer (Checl	Reporting Pers	
	(First) COTTS MIRAC Y, 14111 SCOTT			f Earliest Tr Day/Year) 006	ransaction			X Director Officer (give t below)	title $\frac{10\%}{\text{below}}$ Other below)	Owner er (specify
MARYSVI	(Street) LLE, OH 43041			endment, Da nth/Day/Year	-			6. Individual or Jo. Applicable Line) _X_ Form filed by O Form filed by M Person	one Reporting Per	rson
(City)	(State)	(Zip)	Tabl	le I - Non-D	Derivative S	Securi	ties Acq	uired, Disposed of	or Beneficial	lv Owned
1.Title of Security (Instr. 3)	2. Transaction Date 2A. Deemed (Month/Day/Year) Execution Date, if any (Month/Day/Year)			3. 4. Securities Acquired Transaction(A) or Disposed of (D) Code (Instr. 3, 4 and 5) (Instr. 8) (A)				5. Amount of	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect
Common Shares	02/01/2006			Code V M	Amount 12,000	or (D) A	Price \$ 34.15	(Instr. 3 and 4) 16,000	D	
Common Shares	02/01/2006			S	1,000	D		15,000	D	
Common Shares	02/01/2006			S	4,500	D	\$ 50.15	10,500	D	
Common Shares	02/01/2006			S	400	D	\$ 50.32	10,100	D	
	02/01/2006			S	400	D		9,700	D	

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Common Shares					\$ 50.17	
Common Shares	02/01/2006	S	700	D	\$ 50.31 9,000	D
Common Shares	02/01/2006	S	500	D	\$ 50.3 8,500	D
Common Shares	02/01/2006	S	400	D	\$ 8,100 50.26	D
Common Shares	02/01/2006	S	800	D	\$ 50.2 7,300	D
Common Shares	02/01/2006	S	300	D	$^{\text{\$}}_{50.25}$ 7,000 $^{(1)}$	D

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

Persons who respond to the collection of SEC 1474 information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transactio Code (Instr. 8)	5. Number of orDerivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Stock Option (right to buy)	\$ 34.15 (2)	02/01/2006		М	12,000 (2)	01/28/2006	01/27/2015	Common Shares	12,000 (2)

Reporting Owners

Relationships **Reporting Owner Name / Address** Director 10% Owner Officer Other BAKER MARK R C/O THE SCOTTS MIRACLE-GRO COMPANY Х 14111 SCOTTSLAWN ROAD MARYSVILLE, OH 43041

Signatures

Kathy L. Uttley as attorney-in-fact for Mark R. Baker

02/03/2006

**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) On November 9, 2005, The Scotts Miracle-Gro Company distributed a 2-for-1 split of its common shares to shareholders of record on November 2, 2005, resulting in the reporting person's beneficial ownership of 2,000 additional common shares.
- (2) This stock option was previously reported as covering 6,000 common shares at an exercise price of \$63.11 but was adjusted to reflect the 2-for-1 split of the common shares which was distributed on November 9, 2005 to shareholders of record on November 2, 2005.

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.