SCOTTS MIRACLE-GRO CO Form 8-K August 31, 2017

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): August 31, 2017

The Scotts Miracle-Gro Company

(Exact name of registrant as specified in its charter)

Ohio 001-11593 31-1414921 (State or other jurisdiction (Commission (IRS Employer of incorporation or organization) 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.)

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))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b–2 of the Securities Exchange Act of 1934 (§240.12b of this chapter). Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section13(a) of the Exchange Act.

Item 7.01. Regulation FD Disclosure.

On August 31, 2017, The Scotts Miracle-Gro Company (the "Company") issued a news release providing, among other things, a financial update for fiscal year 2017. The news release is furnished herewith as Exhibit 99.1 to this Current Report on Form 8-K and incorporated herein by reference.

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 News release issued by The Scotts Miracle-Gro Company on August 31, 2017

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: August 31, 2017 By: /s/ THOMAS RANDAL COLEMAN

Printed Name: Thomas Randal Coleman Title: Executive Vice President and Chief

Financial Officer

INDEX TO EXHIBITS

Current Report on Form 8-K Dated August 31, 2017 The Scotts Miracle-Gro Company

Exhibit No. Exhibit Description

News release issued by The Scotts Miracle-Gro Company on August 31, 2017