

SCOTTS MIRACLE-GRO CO
Form 11-K
June 29, 2005

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

FORM 11-K

(Mark One)

☒ ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2004

OR

☐ TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission file number 033-47073

A. Full title of the plan and the address of the plan, if different
from that of the issuer named below:

The Scotts Company LLC Retirement Savings Plan
(formerly known as The Scotts Company Retirement Savings Plan)

B. Name of issuer of the securities held pursuant to the plan and the
address of its principal executive office:

The Scotts Miracle-Gro Company
(public company successor to The Scotts Company)
14111 Scottslawn Road
Marysville, Ohio 43041

REQUIRED INFORMATION

The following financial statements and supplemental schedule for The
Scotts Company LLC Retirement Savings Plan (formerly known as The Scotts Company
Retirement Savings Plan) are being filed herewith:

Audited Financial Statements

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Reports of Independent Registered Public Accounting Firms

Financial Statements:

Statement of Net Assets Available
for Benefits as of December 31, 2004 and 2003

Statement of Changes in Net Assets Available
for Benefits for the Years Ended December 31, 2004 and
2003

Notes to Financial Statements

Supplemental Schedule:

Schedule of Assets Held for Investment Purposes at End of Year,
Schedule H, Line 4i - December 31, 2004

Note: Other supplemental schedules required by Section 252.103-10 of
the Department of Labor's Rules and Regulations for Reporting
and Disclosure under ERISA have been omitted because they are
not applicable.

The following exhibits are being filed herewith:

Exhibit No. -----	Description -----
23.1	Consent of Independent Registered Public Accounting Firm - Meaden & Moore, Ltd.
23.2	Consent of Independent Registered Public Accounting Firm - PricewaterhouseCoopers LLP

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SIGNATURES

The Plan. Pursuant to the requirements of the Securities Exchange Act
of 1934, the trustees (or other persons who administer the employee benefit
plan) have duly caused this annual report to be signed on its behalf by the
undersigned hereunto duly authorized.

THE SCOTTS COMPANY LLC RETIREMENT SAVINGS
PLAN (formerly known as The Scotts Company
Retirement Savings Plan)

Date: June 29, 2005

By: /s/ CHRISTOPHER L. NAGEL

Printed Name: CHRISTOPHER L. NAGEL

Title: Executive Vice President and Chief
Financial Officer of The Scotts
Company LLC and Member of the
Administrative Committee

THE SCOTTS COMPANY LLC RETIREMENT SAVINGS PLAN (formerly known as The Scotts Company Retirement Savings Plan)

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DECEMBER 31, 2004 AND 2003

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SUPPLEMENTAL SCHEDULE:

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Note: Other supplemental schedules required by Section 252.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Participants and Administrator of
The Scotts Company LLC Retirement Savings Plan
Marysville, Ohio

We have audited the accompanying Statement of Net Assets Available for Benefits of the THE SCOTTS COMPANY LLC RETIREMENT SAVINGS PLAN (formerly known as The Scotts Company Retirement Savings Plan) and the related Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2004. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN as of December 31, 2003 and for the year then ended, were audited by other auditors whose report dated June 18, 2004 expressed an unqualified opinion on these financial statements.

We conducted our audit in accordance with the standards of the Public Company

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Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of The Scotts Company LLC Retirement Savings Plan (formerly known as The Scotts Company Retirement Savings Plan) as of December 31, 2004, and the changes in its net assets available for benefits for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental schedule of assets (held at end of year) as of December 31, 2004, is presented for the purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedule is the responsibility of the Plan's management. The supplemental information has been subjected to the auditing procedures applied in our audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

/s/ MEADEN & MOORE, LTD.
Certified Public Accountants

June 13, 2005
Cleveland, Ohio

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Participants and Administrator of
The Scotts Company Retirement Savings Plan

In our opinion, the accompanying statement of net assets available for benefits and the related statement of changes in net assets available for benefits present fairly, in all material respects, the net assets available for benefits of The Scotts Company Retirement Savings Plan (the "Plan") at December 31, 2003, and the changes in net assets available for benefits for the year ended December 31, 2003 in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

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We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of Assets (Held at End of Year) is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

/s/ PricewaterhouseCoopers LLP

Columbus, Ohio
June 18, 2004

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STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

The Scotts Company LLC
Retirement Savings Plan
(formerly known as The Scotts Company
Retirement Savings Plan)

	December 31	
	2004	2003
	-----	-----
ASSETS		
Cash and cash equivalents	\$ 811,228	\$ -
Receivables:		
Employer contribution receivable	731	-
Employee contribution receivable	1,501	-
Interest receivable	1,180	-
	-----	-----
	3,412	-
Investments, at fair value:		
Investment in master trust	-	160,253,715
CRM Small Cap Value Fund	990,898	-
Dodge and Cox Stock Fund	8,555,313	-
EuroPacific Growth Fund-Class A	6,912,464	-
Fidelity Blue Chip Fund	25,069,881	-
Fidelity Contrafund	15,655,108	-
Fidelity Freedom Income Fund	833,449	-
Fidelity Freedom 2000 Fund	1,341,944	-
Fidelity Freedom 2010 Fund	5,483,073	-
Fidelity Freedom 2020 Fund	7,621,442	-
Fidelity Freedom 2030 Fund	4,470,502	-
Fidelity Freedom 2040 Fund	436,234	-

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Fidelity Low Price Stock Fund	6,453,964	-
Fidelity Managed Income Portfolio	22,105,985	-
Fidelity Puritan Fund	26,888,749	-
Managers Special Equity Fund	13,570,085	-
PIMCO Total Return Fund	5,402,096	-
Spartan U.S. Equity Index Fund	20,369,611	-
The Scotts Company Common Shares	11,055,423	-
Participant Loans	4,448,271	3,619,444
	-----	-----
Total Investments	187,664,492	163,873,159
	-----	-----
Total Assets	188,479,132	163,873,159
LIABILITIES	-	-
	-----	-----
Net Assets Available for Benefits	\$188,479,132	\$163,873,159
	=====	=====

See accompanying notes.

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STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

The Scotts Company LLC
Retirement Savings Plan
(formerly known as The Scotts Company
Retirement Savings Plan)

	Year Ended December 31	
	2004	2003
	-----	-----
Additions to Net Assets Attributed to:		
Contributions:		
Employer	\$ 10,519,245	\$ 8,767,066
Participant	10,708,371	9,502,254
	-----	-----
	21,227,616	18,269,320
Interest on participant loans	219,098	197,669
Interest income and dividends	4,450,701	-
Net appreciation of investments	13,124,409	-
Net gain from master trust	-	28,002,305
	-----	-----
Total Additions	39,021,824	46,469,294
Deductions from Net Assets Attributed to:		
Benefits paid to participants	14,381,897	10,072,477
Other	33,954	27,265
	-----	-----
Total Deductions	14,415,851	10,099,742
	-----	-----

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Net Increase	24,605,973	36,369,552
Net Assets Available for Benefits:		
Beginning of Year	163,873,159	127,503,607
	-----	-----
End of Year	\$188,479,132	\$163,873,159
	=====	=====

See accompanying notes.

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NOTES TO FINANCIAL STATEMENTS

The Scotts Company LLC
Retirement Savings Plan
(formerly known as The Scotts Company
Retirement Savings Plan)

1 DESCRIPTION OF PLAN

The following description of The Scotts Company LLC Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions, such as eligibility, vesting, allocation and funding. Also, refer to Note 9 regarding a subsequent event and its effect on the Plan.

GENERAL:

The Plan is a defined contribution plan covering all eligible employees of The Scotts Company LLC who meet the eligibility requirements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

ELIGIBILITY:

Regular domestic employees of the Company are eligible to participate in the Plan on the first day of the month immediately following their date of employment. Regular employees of E.G. Systems, Inc. doing business as Scotts Lawn Service, a subsidiary of the Company, are eligible to receive base retirement contributions on the first day of the month after completing one year of eligibility service and are eligible to make contributions and receive matching contributions on the first day of the month after completing 60 days of service. Effective January 1, 2003, temporary employees are not eligible to participate in the Plan.

EMPLOYEE CONTRIBUTIONS:

The Plan provides for a participant to make pre-tax or after-tax contributions up to 75% of eligible wages, not to exceed the annual Internal Revenue Service ("IRS") maximum deferral amount.

EMPLOYER CONTRIBUTIONS:

The Plan provides a base retirement contribution for all eligible employees. Generally, eligible employees receive an allocation equal to 2% of monthly compensation. This percentage increases to 4% when employees' year-to-date compensation exceeds 50% of the social security taxable wage base. The Company also matches participant pre-tax contributions dollar for dollar for the first 3% of pay, and matches \$0.50 on the dollar for

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the next 2% of participant pre-tax contributions. Additionally, the Company remitted transitional contributions for 1998 to 2002 to certain participants who were also participants of certain retirement plans previously sponsored by The Scotts Company or its subsidiaries.

Contributions are subject to limitations on annual additions and other limitations imposed by the Internal Revenue Code as defined in the Plan agreement.

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NOTES TO FINANCIAL STATEMENTS

The Scotts Company LLC
Retirement Savings Plan
(formerly known as The Scotts Company
Retirement Savings Plan)

1 DESCRIPTION OF PLAN, CONTINUED

PARTICIPANTS' ACCOUNTS:

401(k) Accounts - Each participant's account is credited with the participant's elective contributions, employer matching contributions, earnings and losses thereon.

Rollover contributions from other Plans are also accepted, providing certain specified conditions are met.

VESTING:

All participants are immediately vested in their contributions plus actual earnings thereon. Matching and transition contributions made by the Company vest immediately. However, base contributions made by the Company vest after three years of service or immediately upon death or disability.

FORFEITURES:

The nonvested portions of participant account balances are forfeitable and used to reduce employer contributions to the Plan. Plan forfeitures used totaled \$158,230 and \$147,011 for the years ended December 31, 2004 and 2003, respectively.

PARTICIPANTS' LOANS:

Loans are available to participants from their individual accounts subject to the terms of the Plan.

OTHER PLAN PROVISIONS:

Normal retirement age is 65, however, a participant may elect early retirement on or after age 55 and completing five years of vested service. The Plan also provides for in-service withdrawals for active employees under certain circumstances.

PAYMENT OF BENEFITS:

Participants are eligible to receive benefit payments upon termination, retirement, death or disability equal to the vested balance of the participant's account as of the business day the trustee processes the distribution.

NOTES TO FINANCIAL STATEMENTS

The Scotts Company LLC
Retirement Savings Plan
(formerly known as The Scotts Company
Retirement Savings Plan)

1 DESCRIPTION OF PLAN, CONTINUED

HARDSHIP WITHDRAWALS:

Hardship withdrawals are permitted in accordance with Internal Revenue Service guidelines.

INVESTMENT OPTIONS:

Upon enrollment in the Plan, a participant may direct his or her contributions in any or all of the investment options under the Plan.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING:

The financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

INVESTMENTS:

Excluding participant loans, investments are stated at quoted market prices. Participants' loans are valued at cost, which approximates fair value.

Cash equivalents include short-term investments with original term to maturity of 90 days or less. Cost approximates fair value.

The Plan presents in the 2004 statements of changes in net assets available for benefits the net appreciation (depreciation) in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments. Gains and losses on sales of investments are based on the average cost method.

The Plan presents in the 2003 statement of changes in net assets available for benefits its proportionate share of the net gain or loss of master trust investments (Note 3). The net gain includes the net appreciation in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments. Gains and losses on sales of investments within the master trust are based on the average cost method.

USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements, changes in net assets available for benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities at the date of the

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financial statements. Actual results could differ from those estimates.

PAYMENTS OF BENEFITS:

Benefits are recorded when paid.

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NOTES TO FINANCIAL STATEMENTS

The Scotts Company LLC
Retirement Savings Plan
(formerly known as The Scotts Company
Retirement Savings Plan)

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

ADMINISTRATIVE FEES:

The Company pays for all administrative fees except those that are participant specific, such as loan establishment and maintenance fees.

RISKS AND UNCERTAINTIES:

The Plan provides for various investment options, which are subject to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the statement of net assets available for benefits.

3 MASTER TRUST

Effective January 1, 2000, a master trust was established to commingle certain assets of the Plan and certain assets of the Company's other defined contribution plan, The Scotts Company Union Retirement Savings Plan ("Union Plan"). Each plan's accounting is maintained separately. The Plan's proportionate share of master trust investments and gains and losses is displayed on the accompanying financial statements. Plan activities, such as contributions and benefit payments, are recorded in the individual plan's accounting records.

The Union Plan has been terminated. The distribution of the Union Plan's assets was completed during 2003, and there is no longer a master trust in 2004.

Net earnings of the master trust are allocated between the plans based on a weighted average of assets related to each plan. Total net earnings for the master trust for the year ended December 31, 2003, are as follows:

2003			
Interest and Dividends	Net Appreciation in Fair Value of Securities	Administration Expenses	Total
-----	-----	-----	-----

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Mutual funds	\$ 2,189,222	\$ 23,614,605	\$ (16,698)	\$ 25,787,12
Common trust fund	872,067	-	(7,655)	864,41
The Scotts Stock Fund	-	1,364,621	(2,617)	1,362,00
	-----	-----	-----	-----
	\$ 3,061,289	\$ 24,979,226	\$ (26,970)	\$ 28,013,54
	=====	=====	=====	=====

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NOTES TO FINANCIAL STATEMENTS

The Scotts Company LLC
Retirement Savings Plan
(formerly known as The Scotts Company
Retirement Savings Plan)

3 MASTER TRUST, CONTINUED

Total assets held in the master trust at December 31, 2003, were as follows:

INVESTMENTS

Mutual funds, at fair value	\$130,9
Common trust fund, at fair value	20,2
The Scotts Stock Fund, at fair value	9,0

Total investments	160,2

Total master trust net assets	\$160,2
	=====

The Scotts Company LLC Retirement Savings Plan interest in master trust net assets

Accounting policies discussed in Note 2 also apply to the master trust.

At December 31, 2003, the master trust held certain investments in mutual funds managed by the Trustee. Purchases and sales of these mutual funds are open market transactions at fair value. Consequently, such transactions are permitted under the provisions of the Plan and exempt from prohibition of party-in-interest transactions under the IRS Code and the Employee Retirement Income Security Act of 1974 ("ERISA")

4 INVESTMENTS

At December 31, 2003, the master trust had investments in The Scotts Stock Fund, which invests in the common stock of the Company, as follows:

Fair Market	
Units	Value
-----	-----
523,230	\$ 9,004,781
=====	=====

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NOTES TO FINANCIAL STATEMENTS

The Scotts Company LLC
Retirement Savings Plan
(formerly known as The Scotts Company
Retirement Savings Plan)

4 INVESTMENTS, CONTINUED

The following fair values of the investments individually represent 5% or more of net assets available for benefits as of December 31:

	2004

Fidelity Blue Chip Fund	\$25,069,881
Fidelity Contrafund	\$15,655,108
Fidelity Managed Income Portfolio	\$22,105,985
Fidelity Puritan Fund	\$26,888,749
Managers Special Equity Fund	\$13,570,085
Spartan U.S. Equity Index Fund	\$20,369,611
The Scotts Company Common Shares	\$11,055,423

5 TAX STATUS

The Plan obtained a determination letter dated September 24, 2003, in which the Internal Revenue Service stated that the Plan, as amended through February 4, 2002, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator, the Company, and the Plan's legal counsel believe that the Plan is designed and has been operated in compliance with the applicable requirements of the Internal Revenue code.

6 PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan or its contributions subject to the provisions of ERISA. In the event the Plan is terminated, participants will become fully vested in their accounts.

7 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	December 31, 2004	2003
	-----	-----
Net assets available for benefits per the financial statements	\$ 188,479,132	\$ 163,873,159
Amounts allocated to withdrawing participants	-	(224,485)
	-----	-----
Net assets available for benefits per the Form 5500	\$ 188,479,132	\$ 163,648,674
	=====	=====

NOTES TO FINANCIAL STATEMENTS

The Scotts Company LLC
Retirement Savings Plan
(formerly known as The Scotts Company
Retirement Savings Plan)

7 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500, CONTINUED

The following is a reconciliation of the benefits paid to participants per the financial statements to the Form 5500:

	Year Ended Dec 2004	
	-----	-----
Benefits paid to participants per the financial statements	\$ 14,381,897	\$
Amounts allocated to withdrawing participants at December 31, 2003	(224,485)	
Amounts allocated to withdrawing participants at December 31, 2002	-	
	-----	-----
Benefits paid to participants per the Form 5500	\$ 14,157,412	\$
	=====	=====

8 PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by Fidelity Trust Company, the Trustees as defined by the Plan and, therefore, these transactions qualify as party-in-interest. Usual and customary fees were paid by the mutual fund for the investment management services.

9 SUBSEQUENT EVENT

On March 18, 2005 (the "Effective Time"), The Scotts Company ("Scotts") consummated the restructuring of Scotts' corporate structure into a holding company structure by merging Scotts into a newly-created, wholly-owned, second-tier Ohio limited liability company subsidiary, The Scotts Company LLC ("Scotts LLC"), pursuant to an Agreement and Plan of Merger, dated as of December 13, 2004, by and among Scotts, Scotts LLC and The Scotts Miracle-Gro Company ("Scotts Miracle-Gro"). This merger is referred to as the "Restructuring Merger."

Upon consummation of the Restructuring Merger, each of Scotts' common shares, without par value (the "Scotts Common Shares"), issued and outstanding immediately prior to the Effective Time was automatically converted into one fully paid and nonassessable common share, without par value, of Scotts Miracle-Gro (the "Scotts Miracle-Gro Common Shares"). Also, the entire class of Scotts Miracle-Gro Common Shares became registered under Section 12(b) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), in accordance with Rule 12g-3 under the Exchange Act. As a result of the Restructuring Merger, Scotts Miracle-Gro is the new parent holding company and the public company successor to Scotts. Scotts LLC is the successor to Scotts and is a direct, wholly-owned subsidiary of Scotts Miracle-Gro.

As of the Effective Time, Scotts maintained The Scotts Company Retirement Savings Plan (the "Retirement Savings Plan"). As of the Effective Time,

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Scotts LLC assumed the obligations of Scotts under the Retirement Savings Plan. The Scotts Common Shares attributable to the accounts of participants under the Retirement Savings Plan relating to common share units immediately prior to the Effective Time were, by virtue of the Restructuring Merger, converted into the same number of Scotts Miracle-Gro Common Shares and those Scotts Miracle-Gro Common Shares are attributable to the accounts of those participants upon the same terms and subject to the same conditions as were in effect at the Effective Time.

All provisions of the Retirement Savings Plan remain the same following the Restructuring Merger, except that the Retirement Savings Plan has been amended to change the name of the Retirement Savings Plan from "The Scotts Company Retirement Savings Plan" to "The Scotts Company LLC Retirement Savings Plan" and to revise certain definitions and other provisions of the Retirement Savings Plan to reflect the assumption of the Retirement Savings Plan by Scotts LLC and the ability to invest in Scotts Miracle-Gro Common Shares instead of Scotts Common Shares under the Retirement Savings Plan. From and after the Effective Time, all amounts contributed to the Retirement Savings Plan's "Scotts Miracle-Gro Stock Fund" will be invested in securities of Scotts Miracle-Gro.

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SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR Form 5500, Schedule H, Part IV, Line 4i

The Scotts Company LLC
Retirement Savings Plan
(formerly known as The Scotts Company
Retirement Savings Plan)

EIN 31-1414921
Plan Number 001

December 31, 2004

	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value
	CRM Small Cap Value Fund	Registered Investment Company
	Dodge and Cox Stock Fund	Registered Investment Company
	EuroPacific Growth Fund-Class A	Registered Investment Company
*	Fidelity Blue Chip Fund	Registered Investment Company
*	Fidelity Contrafund	Registered Investment Company
*	Fidelity Freedom Income Fund	Registered Investment Company
*	Fidelity Freedom 2000 Fund	Registered Investment Company
*	Fidelity Freedom 2010 Fund	Registered Investment Company
*	Fidelity Freedom 2020 Fund	Registered Investment Company
*	Fidelity Freedom 2030 Fund	Registered Investment Company
*	Fidelity Freedom 2040 Fund	Registered Investment Company
*	Fidelity Low Price Stock Fund	Registered Investment Company
*	Fidelity Managed Income Portfolio	Common Collective Trust
*	Fidelity Puritan Fund	Registered Investment Company
	Managers Special Equity Fund	Registered Investment Company
	PIMCO Total Return Fund	Registered Investment Company
	Spartan U.S. Equity Index Fund	Registered Investment Company
	The Scotts Company Common Shares	Employer Securities

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* Participant Loans Notes receivable (interest at rates ranging from 5.0% to 10.5% due through January 12, 2009)

* Party-in-interest to the Plan.

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THE SCOTTS COMPANY LLC
RETIREMENT SAVINGS PLAN (formerly known as The Scotts Company Retirement Savings Plan)

ANNUAL REPORT ON FORM 11-K
FOR FISCAL YEAR ENDED DECEMBER 31, 2004

INDEX TO EXHIBITS

Exhibit No. -----	Description -----
23.1	Consent of Independent Registered Public Accounting Firm - Meaden & Moore, Ltd.
23.2	Consent of Independent Registered Public Accounting Firm - PricewaterhouseCoopers LLP

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