SCOTTS MIRACLE-GRO CO Form SC 13G/A February 14, 2014	
UNITED STATES	
SECURITIES AND EXCHANGE COMMISSION Washington, DC 20549	
SCHEDULE 13G/A	
Under the Securities Exchange Act of 1934	
(Amendment No. 2)*	
The Scotts Miracle-Gro Company (Name of Issuer)	
Common Stock (Title of Class of Securities)	
810186106 (CUSIP Number)	
December 31, 2013	

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

x Rule 13d-1(b)

o Rule 13d-1(c)

o Rule 13d-1(d)
*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.
The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP No. 810186106

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NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) 1 Independent Franchise Partners, LLP CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions) 2 (a) o (b) o SEC USE ONLY 3 CITIZENSHIP OR PLACE OF ORGANIZATION 4 United Kingdom SOLE VOTING POWER 5 NUMBER OF 1,320,023 **SHARES** SHARED VOTING POWER BENEFICIALLY 6 **OWNED BY** 31.149 **EACH REPORTING** SOLE DISPOSITIVE POWER **PERSON** 7 WITH 1,869,163 SHARED DISPOSITIVE POWER 8 0 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,869,163 10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions) o 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 3.01%

TYPE OF REPORTING PERSON (See Instructions)

IA

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Item 1. (a) Name of Issuer		
The Scotts Miracle-Gro Comp	any	
	(b) Address of Issuer's Pri	ncipal Executive Offices
14111 Scottslawn Road		
Marysville, Ohio 43041		
Item 2.	(a) Nam	ne of Person Filing
Independent Franchise Partner	rs, LLP	
	(b) Address of Principal Business O	ffice, or, if none, Residence
20 Balderton Street		
London, W1K 6TL		
United Kingdom		
	(c)	Citizenship
Please refer to Item 4 on each	cover sheet for each filing person	
	(d) Title of C	Class of Securities
Common Stock		
	(e)	CUSIP No.:
810186106		

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Item 3. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a) "Broker or dealer registered under section 15 of the Act (15 U.S.C. 780);
- (b) Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);
- (c) "Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);
- (d) " Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);
- (e) x An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);
- (f) "An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);
- (g) o A parent holding company or control person in accordance with §240.13d-1(b)(1)(ii)(G);
- (h) " A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j) A non-U.S. institution in accordance with §240.13d-1(b)(1)(ii)(J);

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Item 4. Ownership

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount beneficially owned: 1,869,163
- (b) Percent of class: 3.01%
- (c) Number of shares as to which the person has:
- (i) Sole power to vote or to direct the vote: 1,320,023
- (ii) Shared power to vote or to direct the vote: 31,149
- (iii) Sole power to dispose or to direct the disposition of: 1,869,163
- (iv) Shared power to dispose or to direct the disposition of: 0

Item 5. Ownership of Five Percent or Less of a Class

X

Item 6. Ownership of More Than Five Percent on Behalf of Another Person

Not Applicable

Item 7. Identification and Classification of the Subsidiary which Acquired the Security Being Reported on by the Parent Holding Company or Control Person

Not Applicable

Item 8. Identification and Classification of Members of the Group

Not Applicable

Item 9. Notice of Dissolution of Group

Not Applicable

Item 10. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 14, 2014

Independent Franchise Partners, LLP

By: John Kelly-Jones

Name: John Kelly-Jones

Title: Chief Operating Officer