

CAHILL

80 Pine Street, New York, NY 10005-1702 | 212.701.3000

cahill.com | New York | Washington D.C. | London

Scotts Miracle-Gro Completes \$200 Million Debt Offering

Date: 12/16/10

Cahill represented BofA Merrill Lynch and J.P. Morgan as joint book-running managers and the other initial purchasers in the Rule 144A/Reg S offering of \$200,000,00 6.625% Senior Notes due 2020 by The Scotts Miracle-Gro Company. The proceeds will be used to repay outstanding borrowings under Scotts' senior secured credit facilities and for general corporate purposes.

Attorneys

- James J. Clark
- David L. Barash
- Kimberly C. Petillo-Décossard

CAHILL GORDON & REINDEL LLP