

**PAYMENTS ON TERMINATION OF EMPLOYMENT AND/OR CHANGE IN CONTROL**

The Company and its subsidiaries have entered into certain agreements and maintain certain plans that may provide compensation to the NEOs employed by Scotts LLC at fiscal year-end in the event of a termination of employment and/or a change in control of the Company.

*Employment and Severance Agreements:* As described above in the section captioned “EMPLOYMENT AGREEMENTS AND TERMINATION OF EMPLOYMENT AND CHANGE IN CONTROL (CIC) ARRANGEMENTS,” Scotts LLC maintains an employment agreement with Mr. Hagedorn. None of the other NEOs are currently covered by employment agreements; however, Mr. Evans, Mr. Sanders, Mr. Brockman and Ms. Stump each participate in the Executive Severance Plan. The Hagedorn Agreement and the Executive Severance Plan provide for severance and continued compensation and benefit eligibility as summarized in the table below. All other benefits to which the Participant has a vested right as of the effective date of termination will be paid or provided according to the provisions of the plans or programs governing such benefits.

	Prior to CIC		Within 2 Years Following CIC
	Involuntary Without Cause or Voluntary With Good Reason	Due to Death or Disability	Involuntary Without Cause or Voluntary With Good Reason
<b>Salary Continuation:</b>			
CEO . . . . .	3x base salary	None	3x base salary
All Other NEOs . . .	2x base salary	None	2x base salary
<b>Annual Incentive:</b>			
CEO . . . . .	3x highest bonus paid in prior three years	Prorated target bonus	3x highest bonus paid in prior three years
All Other NEOs . . .	Prorated annual bonus	Prorated target bonus	Prorated annual bonus, plus 2x target bonus
<b>Welfare Benefits:</b>			
CEO . . . . .	Coverage continues for 3 years	None	Coverage continues for 3 years
All Other NEOs . . .	Coverage ends and NEO receives Benefits Offset Payment for 18 months	None	Coverage ends and NEO receives Benefits Offset Payment for 18 months

If an NEO terminates his or her employment voluntarily without good reason, other than for retirement, or such NEO’s employment is terminated for cause, the NEO is not entitled to receive any additional base salary, annual incentive payment or welfare benefits. The specific obligations to each of the NEOs are detailed in the separate tables that follow.

*Equity-Based Compensation Plans:* As previously mentioned, grants of NSOs, SARs, restricted stock, RSUs and PUs are typically subject to three-year, time-based vesting. However, our equity-based compensation plans generally provide for accelerated vesting or forfeiture in certain situations, as indicated in the following table. These acceleration and forfeiture provisions apply to all participants under the equity-based compensation plans.

<u>Termination Due to:</u>	<u>Unvested NSOs, SARs, Restricted Stock, RSUs and PUs</u>
Retirement . . . . .	Restricted stock is forfeited on date of termination; all other awards vest on date of termination
Death or Disability . . . . .	Vest on date of termination
For Cause . . . . .	Forfeited on date of termination
Any Other Reason . . . . .	Forfeited on date of termination
Subsequent to Change in Control . . . . .	Generally vest on date of termination, as described below