

SCOTTS MANUFACTURING CO  
Form 305B2  
January 11, 2010

Registration No. 333-163330

**SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM T-1  
STATEMENT OF ELIGIBILITY  
UNDER THE TRUST INDENTURE ACT OF 1939  
OF A CORPORATION DESIGNATED TO ACT AS TRUSTEE**

**☐ CHECK IF AN APPLICATION TO DETERMINE ELIGIBILITY OF A TRUSTEE PURSUANT TO SECTION 305(b)(2)**

**U.S. BANK NATIONAL ASSOCIATION**  
(Exact name of trustee as specified in its charter)  
**31-0841368**  
(I.R.S. Employer Identification No.)

**800 Nicollet Mall, Minneapolis, Minnesota**  
(Address of principal executive offices)

**55402**  
(Zip Code)

**Scott Miller**  
**U.S. Bank National Association**  
**10 West Broad Street**  
**Columbus, OH 43215**  
**(614) 849-3402**  
(Name, address and telephone number of agent for service)

**The Scotts-Miracle Gro Company\***  
(Exact name of obligor as specified in its charter)

**Ohio**  
(State or other jurisdiction of  
incorporation or organization)

**31-1414921**  
(I.R.S. Employer Identification No.)

**14111 Scottslawn Road, Marysville, Ohio**  
(Address of principal executive offices)

**43041**  
(Zip Code)

**Senior Debt Securities**  
**Guarantees of Senior Debt Securities**  
(Title of the indenture securities)

\* See Table of  
Additional  
Obligors on  
following page



**TABLE OF ADDITIONAL OBLIGORS**

<b>Exact Name of Additional Obligor as Specified in its Charter(1)</b>	<b>State or Other Jurisdiction of Incorporation or Organization</b>	<b>I.R.S. Employer Identification Number</b>
EG Systems, Inc.(1)	Indiana	35-1937875
Gutwein & Co., Inc.(1)	Indiana	35-0864689
Hyponex Corporation(1)	Delaware	31-1254519
Miracle-Gro Lawn Products, Inc.(1)	New York	11-3186421
OMS Investments, Inc.(2)	Delaware	51-0357374
Rod McLellan Company(1)	California	94-1439564
Sanford Scientific, Inc.(1)	New York	16-1279959
Scotts Manufacturing Company(1)	Delaware	42-1508875
Scotts Products Co.(1)	Ohio	31-1269080
Scotts Professional Products Co.(1)	Ohio	31-1269066
Scotts-Sierra Crop Protection Company(1)	California	77-0153275
Scotts-Sierra Horticultural Products Company(1)	California	94-1634227
Scotts-Sierra Investments, Inc.(3)	Delaware	51-0371209
Scotts Temecula Operations, LLC(1)	Delaware	33-0978312
SMG Growing Media, Inc.(1)	Ohio	20-3544126
Smith & Hawken, Ltd.(1)	Delaware	06-1359589
Swiss Farms Products, Inc.(4)	Delaware	88-0407223
The Scotts Company LLC(1)	Ohio	31-1414921

(1) The address, including zip code, of the principal executive offices for this additional

obligor is c/o  
The Scotts  
Miracle-Gro  
Company,  
14111  
Scottslawn  
Road,  
Marysville,  
Ohio 43041.

(2) The address,  
including zip  
code, of the  
principal  
executive  
offices for this  
additional  
obligor is 10250  
Constellation  
Place,  
Suite 2800, Los  
Angeles,  
California  
90067.

(3) The address,  
including zip  
code, of the  
principal  
executive  
offices for this  
additional  
obligor is 1105  
North Market  
Street  
Wilmington,  
Delaware  
19899.

(4) The address,  
including zip  
code, of the  
principal  
executive  
offices for this  
additional  
obligor is 3993  
Howard Hughes  
Parkway,  
Suite 250, Las  
Vegas, Nevada

89169.

2

---

**FORM T-1**

**Item 1. GENERAL INFORMATION.** *Furnish the following information as to the trustee:*

a) *Name and address of each examining or supervising authority to which it is subject.*

Comptroller of the Currency  
Washington, D.C.

b) *Whether it is authorized to exercise corporate trust powers.*

Yes

**Item 2. AFFILIATIONS WITH OBLIGOR.** *If the obligor is an affiliate of the trustee, describe each such affiliation.*

None

**Items 3-15.** *Items 3-15 are not applicable because, to the best of the trustee's knowledge, the obligor is not in default under any indenture for which the trustee acts as trustee.*

**Item 16. LIST OF EXHIBITS:** *List below all exhibits filed as a part of this statement of eligibility and qualification.*

**Exhibit**

**Number Description**

- |   |   |
|---|---|
| 1 | A copy of the Articles of Association of the Trustee *  |
| 2 | A copy of the certificate of authority of the Trustee to commence business *  |
| 3 | A copy of the certificate of authority of the Trustee to exercise corporate trust powers *  |
| 4 | A copy of the existing bylaws of the Trustee **   |
| 6 | The consent of the Trustee required by Section 321(b) of the Trust Indenture Act of 1939  |
| 7 | Report of Condition of the Trustee as of September 30, 2009 published pursuant to law or the requirements of its supervising or examining authority |

Filed herewith.

\* Incorporated herein by reference to Exhibit 25.1 to Amendment No. 2 to the Registration Statement on Form S-4 of Revlon Consumer Products Corporation filed on November 15,

2005 (Registration  
No. 333-128217).

\*\* Incorporated  
herein by  
reference to  
Exhibit 25.1 to  
Amendment No. 3  
to the Registration  
Statement on  
Form S-4 of  
Magma Design  
Automation, Inc.  
filed on  
August 24, 2009  
(Registration  
No. 333-159463).

**SIGNATURE**

Pursuant to the requirements of the Trust Indenture Act of 1939, as amended, the Trustee, U.S. BANK NATIONAL ASSOCIATION, a national banking association organized and existing under the laws of the United States of America, has duly caused this statement of eligibility and qualification to be signed on its behalf by the undersigned, thereunto duly authorized, all in the City of St. Paul, State of Minnesota on the 29th day of December, 2009.

U.S. BANK NATIONAL ASSOCIATION

By: /s/ Scott Miller  
Scott Miller  
Vice President

By: /s/ Michael Dockman  
Michael Dockman  
Vice President



**CONSENT**

In accordance with Section 321(b) of the Trust Indenture Act of 1939, the undersigned, U.S. BANK NATIONAL ASSOCIATION, hereby consents that reports of examination of the undersigned by Federal, State, Territorial or District authorities may be furnished by such authorities to the Securities and Exchange Commission upon its request therefor.

Dated: December 29, 2009

U.S. BANK NATIONAL ASSOCIATION

By: /s/ Scott Miller  
Scott Miller  
Vice President

By: /s/ Michael Dockman  
Michael Dockman  
Vice President

Exhibit 7

**U.S. BANK NATIONAL ASSOCIATION**  
**STATEMENT OF FINANCIAL CONDITION**  
**AS OF 9/30/2009**  
**(\$000 s)**

	<b>9/30/2009</b>
<b>Assets</b>	
Cash and Balances Due From Depository Institutions	\$ 5,280,939
Securities	40,563,378
Federal Funds	3,740,525
Loans & Lease Financing Receivables	179,125,128
Fixed Assets	4,619,442
Intangible Assets	12,762,329
Other Assets	13,851,241
<b>Total Assets</b>	<b>\$ 259,942,982</b>
<b>Liabilities</b>	
Deposits	\$ 180,624,239
Fed Funds	10,951,345
Treasury Demand Notes	0
Trading Liabilities	469,006
Other Borrowed Money	28,305,774
Acceptances	0
Subordinated Notes and Debentures	7,779,967
Other Liabilities	6,311,437
<b>Total Liabilities</b>	<b>\$ 234,441,768</b>
<b>Equity</b>	
Minority Interest in Subsidiaries	\$ 1,640,987
Common and Preferred Stock	18,200
Surplus	12,642,020
Undivided Profits	11,200,007
<b>Total Equity Capital</b>	<b>\$ 25,501,214</b>
<b>Total Liabilities and Equity Capital</b>	<b>\$ 259,942,982</b>

To the best of the undersigned's determination, as of the date hereof, the above financial information is true and correct.

**U.S. Bank National Association**

By: /s/ Scott Miller  
Vice President  
December 29, 2009