

SCOTTS MIRACLE-GRO CO

Form 11-K

November 14, 2007

**Table of Contents**

**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, 2006  
OR**

**TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES  
EXCHANGE ACT OF 1934  
FOR THE TRANSITION PERIOD FROM \_\_\_\_\_ TO \_\_\_\_\_  
COMMISSION FILE NUMBER 33-147397**

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

Smith & Hawken 401(k) Plan  
4 Hamilton Landing  
Novato, California 94949

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  
14111 Scottslawn Road  
Marysville, Ohio 43041

---

**Table of Contents**

REQUIRED INFORMATION

The following financial statements and supplemental schedule for the Smith & Hawken 401(k) Plan are being filed herewith:

Audited Financial Statements

Report of Independent Registered Public Accounting Firm

Financial Statements:

Statement of Net Assets Available for Benefits as of December 31, 2006 and 2005

Statement of Changes in Net Assets Available for Benefits for the Years Ended December 31, 2006 and 2005

Notes to Financial Statements

Supplemental Schedule:

Schedule of Assets Held for Investment Purposes at End of Year

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 exhibit is being filed herewith:

Exhibit No. Description

23.1 Consent of Independent Registered Public Accounting Firm Meaden & Moore, Ltd.

**Table of Contents**

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.

Date: November 14, 2007

By: /s/ DAVID C. EVANS

Printed Name: David C. Evans

Title: Executive Vice President  
of Smith & Hawken Ltd.

SMITH & HAWKEN 401(K) PLAN

INDEX TO THE FINANCIAL STATEMENTS

December 31, 2006 and 2005

	<b>PAGE NO.</b>
<u>Report of Independent Registered Public Accounting Firm</u>	5
<u>Financial Statements:</u>	
<u>Statement of Net Assets Available for Benefits</u>	6
<u>Statement of Changes in Net Assets Available for Benefits</u>	7
<u>Notes to Financial Statements</u>	8 - 17
<u>Supplemental Schedule</u>	
<u>Schedule of Assets Held for Investment Purposes at End of Year</u> <u>EX-23.1</u>	18

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

Exhibit 23.1

**Table of Contents**

**REPORT OF INDEPENDENT REGISTERED ACCOUNTING FIRM**

To The Participants and Administrator of  
the Smith & Hawken 401(k) Plan  
Novato, California

We have audited the accompanying Statement of Net Assets Available for Benefits of the SMITH & HAWKEN 401(k) PLAN as of December 31, 2006 and 2005 and the related Statement of Changes in Net Assets Available for Benefits for the years then ended. 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 audits.

We conducted our audits 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. 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.

During 2006, the Plan adopted FSP AAG INV-1 and SOP 94-4-1, Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Smith & Hawken 401(k) Plan as of December 31, 2006 and 2005, and the changes in its net assets available for benefits for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audits were 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, 2006, is presented for the purposes of additional analysis and is not a required part of the financial statements but is supplemental 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 audits 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

October 31, 2007

Cleveland, Ohio

**Table of Contents**

## STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

Smith & Hawken  
401(k) Plan

	December 31	
	2006	2005
<b>ASSETS</b>		
Cash and cash equivalents	\$ 13,219	\$
Receivable Employer contributions		2,932
Investments (at fair value):		
All/Bern Balanced A	463,029	378,330
Columbia Acorn A	515,445	252,269
Dreyfus S&P500 Index Fund	696,689	482,184
Fidelity Advisor Diversified International Fund	517,002	314,559
Fidelity Advisor Dividend Growth Fund	368	559,534
Fidelity Advisor International Small Cap T	337,410	103,052
Fidelity Advisor New Insights	816,028	570,840
Fidelity Advisor Stable Value	398,414	247,923
Fidelity Advisor Strategic Income Fund	503,217	386,379
JPM Intrepid America Fund	765,183	
Robertson Stephens Partners	320,295	83,424
The Scotts Miracle-Gro Company Common Shares	2,543	
VK Comstock A	71,460	14,002
Participant Loans	62,248	144,109
Total Investments	5,469,331	3,536,605
Total Assets	5,482,550	3,539,537
<b>LIABILITIES</b>		
Net assets reflecting all investments at fair value	5,482,550	3,539,537
Adjustment from fair value to contract value for the Fidelity Advisor Stable Value Fund, a fully benefit-responsive investment contract	4,017	3,219
Net Assets Available for Benefits	\$ 5,486,567	\$ 3,542,756

*See accompanying notes.*

**Table of Contents**

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Smith & Hawken  
401(k) Plan

	Year Ended December 31	
	2006	2005
Additions to Net Assets Attributed to:		
Contributions:		
Employer	\$ 807,100	\$ 2,932
Employee	892,694	563,963
Rollover	333,386	151,802
	<b>2,033,180</b>	718,697
Interest and dividend income	254,473	117,664
Net unrealized/realized gain on investments	255,063	94,586
Total Additions	<b>2,542,716</b>	930,947
Deductions from Net Assets Attributed to:		
Benefits paid to participants	587,883	376,197
Administrative expenses	11,022	8,585
Total Deductions	<b>598,905</b>	384,782
Net Increase	<b>1,943,811</b>	546,165
Net Assets Available for Benefits:		
Beginning of Year	3,542,756	2,996,591
End of Year	<b>\$ 5,486,567</b>	\$ 3,542,756

*See accompanying notes.*



**Table of Contents**

NOTES TO FINANCIAL STATEMENTS

Smith & Hawken  
401(k) Plan

**1 Description of Plan**

The following description of the Smith & Hawken 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

***General:***

The Plan, which began February 28, 1999, is a defined contribution plan covering all employees of Smith & Hawken, Ltd. (the Company) who meet the hour and age requirements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was amended and restated effective January 1, 2006, in order to satisfy the requirements of a safe harbor plan. The Plan was amended and restated effective January 23, 2003, for provisions stated in the Economic Growth and Tax Relief Reconciliation Act (EGTRRA).

***Eligibility:***

All employees of the Company age twenty-one and older, except nonresident aliens working outside the United States and temporary/leased employees, and who have completed two months of service in a twelve month period are eligible to participate in the Plan and to receive safe harbor matching contributions by the Company. Employees of the Company age twenty-one and older and who have completed 1,000 hours of service in a twelve month period are eligible to receive discretionary nonelective employer contributions.

***Contributions:***

Each participant may elect to contribute to the Plan, through salary deferrals, a minimum of 1% to a maximum 75% of their pretax annual compensation. Contributions are limited to the amounts defined by the Internal Revenue Code (IRC) and indexed annually for inflation. The Plan limits the salary deferral of a participant if the participant's annual contribution limitations are exceeded, as described by the IRC. The maximum pre-tax contributions for the years ended December 31, 2006 and 2005 were \$15,000 and \$14,000, respectively. The Plan also provides that participants who are projected to be age 50 or older by the end of the calendar year and who are making deferral contributions to the Plan may also make catch-up contributions of up to \$5,000 and \$4,000 during the years ended December 31, 2006 and 2005, respectively.

**Table of Contents**

NOTES TO FINANCIAL STATEMENTS

Smith & Hawken  
401(k) Plan

**1 Description of Plan, Continued**

***Contributions, continued:***

With the adoption of the 401(k) Safe-Harbor Provisions effective January 1, 2006, Company matching contributions were mandatory. For the year ended December 31, 2006, the Company matched 100% of each participant's contribution, up to the first 3% of covered compensation, plus 50% of the next 2% of covered compensation. At its discretion, the Company may make discretionary nonelective employer contributions to the Plan. The aggregate discretionary nonelective employer contributions were \$356,566 and \$2,932 for the years ended December 31, 2006 and 2005, respectively.

Participants are also allowed to make rollover contributions of amounts received from other qualified employer sponsored retirement plans. All contributions are invested as directed by each participant.

***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:***

For the year ended December 31, 2006, all participants are 100% vested in elective deferrals, rollover contributions, safe harbor matching contributions made by the Company, and any earnings thereon. Participants become 100% vested in the discretionary nonelective employer contributions after 3 years of service. For the year ended December 31, 2005, all participants are 100% vested in elective deferrals, qualified non-elective contributions and rollover contributions made to the Plan.

***Participants' Loans:***

Loans are permitted under certain circumstances and are subject to limitations. Participants may borrow from their account up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loans are repaid over a period not to exceed 5 years with exceptions for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at rates established by Fidelity Management Trust Company. Principal and interest are paid ratably through monthly payroll deductions.

**Table of Contents**

NOTES TO FINANCIAL STATEMENTS

Smith & Hawken  
401(k) Plan

**1 Description of Plan, Continued**

***Other Plan Provisions:***

Normal retirement age is 65, however, a participant may elect early retirement on or after age 55. The Plan also provides for early payment of benefits after reaching age 59-1/2.

***Payment of Benefits:***

Upon termination of service by reason of retirement, death or total and permanent disability, a participant receives a lump sum amount equal to the vested value of his or her account.

***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 of the investment options offered by the Plan.

***Forfeitures:***

Forfeited non-vested accounts totaled \$-0- and \$679 as of December 31, 2006 and 2005, respectively.

**Table of Contents**

NOTES TO FINANCIAL STATEMENTS

Smith & Hawken  
401(k) Plan

**2 Summary of Significant Accounting Policies**

***Basis of Accounting:***

The Plan's transactions are reported on the accrual basis of accounting. The Plan's investments are stated at fair value. Quoted market prices are used to value investments. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year end.

As described in Financial Accounting Standards Board Staff Position, FSP AAG INV-1 and SOP 94-4-1, Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans (the FSP ), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. As required by the FSP, the Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the Fidelity Advisor Stable Value Fund, a fully benefit-responsive investment contract from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

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 statements of changes in net assets available for benefits the net appreciation (depreciation) in the fair value of its 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.

***Use of Estimates:***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Table of Contents**

NOTES TO FINANCIAL STATEMENTS

Smith & Hawken  
401(k) Plan

**2 Summary of Significant Accounting Policies, Continued**

***Administrative Fees:***

The fees and expenses of administering the Plan are paid by the Plan sponsor, except for fees relating to the investment management services of the Plan (\$11,022 in 2006 and \$8,585 in 2005).

***Plan Termination:***

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

***Risks and Uncertainties:***

The Plan's investments include investments in mutual funds and collective funds holding investment contracts with varying degrees of risk, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the statements of net assets available for plan benefits.

**3 Tax Status**

The Plan is an adoption of the standardized prototype plan written by Fidelity Management & Research Company. The prototype sponsor received a favorable determination letter dated October 9, 2003, in which the Internal Revenue Service stated that the prototype plan, as then designated, was in compliance with applicable requirements of the IRC. Therefore, the Plan Administrator believes that the Plan was qualified and the related trust was tax exempt as of the financial statement dates. Accordingly, no provision for federal income taxes has been made.

**Table of Contents**

## NOTES TO FINANCIAL STATEMENTS

Smith & Hawken  
401(k) Plan**4 Investments**

The Plan's funds are invested in the various stock, bond and cash investments through the Fidelity Management Trust Company. Investments which constitute more than 5% of the Plan's net assets are:

	<b>2006</b>	2005
All/Bern Balanced A	<b>\$ 463,029</b>	\$ 378,330
Columbia Acorn A	<b>\$ 515,445</b>	\$ 252,269
Dreyfus S&P500 Index Fund	<b>\$ 696,689</b>	\$ 482,184
Fidelity Advisor Diversified International Fund	<b>\$ 517,002</b>	\$ 314,559
Fidelity Advisor Dividend Growth Fund	NA	\$ 559,534
Fidelity Advisor International Small Cap T	<b>\$ 337,410</b>	NA
Fidelity Advisor New Insights	<b>\$ 816,028</b>	\$ 570,840
Fidelity Advisor Stable Value Fund	<b>\$ 398,414</b>	\$ 247,923
Fidelity Advisor Strategic Income Fund	<b>\$ 503,217</b>	\$ 386,379
JPM Intrepid America Fund	<b>\$ 765,183</b>	NA
Robertson Stephens Partners	<b>\$ 320,295</b>	NA

**5 Investment Contract with Fidelity Management Trust Company**

The Plan holds a stable value investment contract, Fidelity Advisor Stable Value Fund, (the Fund) with Fidelity Management Trust Company, the trustee. The Fund is an open-end commingled pool dedicated exclusively to the management of assets of defined contribution plans. The Fund invests in underlying assets (typically fixed-income securities or bond funds and may include derivative instruments such as futures contracts and swap agreements) and enters into wrapper contracts issued by a third party. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The wrap issuer agrees to pay the Fund an amount sufficient to cover unitholder redemptions and certain other payments (such as fund expenses), provided all the terms of the wrap contract have been met. Wrappers are normally purchased from issuers rated in the top three long-term rating categories (A- or the equivalent and above).

**Table of Contents**

## NOTES TO FINANCIAL STATEMENTS

Smith & Hawken  
401(k) Plan

**5 Investment Contract with Fidelity Management Trust Company, continued**

As described in Note 2, because the Fidelity Advisor Stable Value investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the stable value investment contract. Contract value, as reported by Fidelity Management Trust Company, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The fair value of the wrapper investment is calculated by discounting the related cash flows based on current yields of similar instruments with comparable durations.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under Employee Retirement Income Security Act of 1974. The Plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed bank investment contract does not permit Fidelity Management Trust Company to terminate the agreement prior to the scheduled maturity date.

The following are the average yields for the guaranteed investment contract for 2006 and 2005:

Average Yields:	<b>2006</b>	2005
Based on actual earnings	<b>3.47%</b>	4.72%
Based on interest rates credited to participants	<b>3.88%</b>	3.17%

Table of Contents

## NOTES TO FINANCIAL STATEMENTS

Smith & Hawken  
401(k) Plan

**6 Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of employee contributions remitted to the Plan per the financial statements to the Form 5500, for the year ended December 31, 2006:

Employer contributions remitted to the Plan per financial statements	<b>\$ 807,100</b>
Contributions receivable per prior year Form 5500 not included in prior year financial statements	<b>2,932</b>
Employer contributions remitted to the Plan per Form 5500	<b>\$ 810,032</b>

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500, as of December 31, 2006:

Net assets available for benefits per the financial statements	<b>\$ 5,486,567</b>
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<b>(4,017)</b>
Rounding	<b>(8)</b>
Net assets available for benefits per the Form 5500	<b>\$ 5,482,542</b>



**Table of Contents**

## NOTES TO FINANCIAL STATEMENTS

Smith & Hawken  
401(k) Plan

**6 Reconciliation of Financial Statements to Form 5500, continued**

The following is a reconciliation of investment income per the financial statements to the Form 5500, as of December 31, 2006.

Investment income per the financial statements	<b>\$ 509,536</b>
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<b>(4,017)</b>
Rounding	<b>(5)</b>
Net investment income per the Form 5500	<b>\$ 505,514</b>

The following is a reconciliation of administrative expenses per the financial statements to the Form 5500, for the year ended December 31, 2006:

Administrative expenses per the financial statements	<b>\$ 11,022</b>
Rounding	<b>4</b>
Administrative expenses per the Form 5500	<b>\$ 11,026</b>

**7 Party-in-Interest Transactions**

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

**Table of Contents**

NOTES TO FINANCIAL STATEMENTS

Smith & Hawken  
401(k) Plan

**8 Recently Issued Accounting Pronouncements**

In September 2006, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards (SFAS) 157, Fair Value Measurements. SFAS 157 defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The Plan will be required to adopt SFAS 157 no later than January 1, 2008. The effect of this pronouncement on these financial statements has not been determined.

On February 15, 2007, the Financial Accounting Standards Board issued SFAS No. 159, The Fair Value Option for Financial Assets and Financial Liabilities (SFAS 159), which allows an entity the irrevocable option to elect fair value for the initial and subsequent measurement for certain financial assets and liabilities on a contract-by-contract basis. Subsequent changes in fair value of these financial assets and liabilities would be recognized in earnings when they occur. SFAS 159 further establishes certain additional disclosure requirements. SFAS 159 is effective for the Plan's financial statements for the fiscal year beginning on January 1, 2008, with earlier adoption permitted. The effect of this pronouncement on these financial statements has not been determined.

**Table of Contents**

## SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

Form 5500, Schedule H, Part IV, Line 4i

Smith &amp; Hawken

401(k) Plan

EIN 06-1359589

Plan Number 001

December 31, 2006

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	All/Bern Balanced A	Mutual Fund	N/A	\$ 463,029
	Columbia Acorn A	Mutual Fund	N/A	515,445
	Dreyfus S&P500 Index Fund	Mutual Fund	N/A	696,689
	Fidelity Advisor Diversified	Mutual Fund	N/A	517,002
*	International Fund			
	Fidelity Advisor Dividend Growth	Mutual Fund	N/A	368
*	Fund			
	Fidelity Advisor International	Mutual Fund	N/A	337,410
*	Small Cap T			
	Fidelity Advisor	Mutual Fund	N/A	816,028
*	New Insights			
	Fidelity Advisor	Mutual Fund	N/A	398,414
*	Stable Value			
	Fidelity Advisor	Mutual Fund	N/A	503,217
*	Strategic Income Fund			
	JPM Intrepid America Fund	Mutual Fund	N/A	765,183
	Robertson	Mutual Fund	N/A	320,295
	Stephens Partners			
	The Scotts Miracle-Gro Company	Common Stock	N/A	2,543
*	Common Shares			
	VK Comstock A	Mutual Fund	N/A	71,460
		Notes receivable (interest at prevailing local rate)		
*	Participant Loans		N/A	62,248
				\$ 5,469,331

\* Party-in-interest to the Plan.

**Table of Contents**

SMITH & HAWKEN 401(K) PLAN  
ANNUAL REPORT ON FORM 11-K  
FOR FISCAL YEAR ENDED DECEMBER 31, 2006  
INDEX TO EXHIBITS

**EXHIBIT NO. DESCRIPTION**

23.1	Consent of Independent Registered Public Accounting Firm	Meaden & Moore, Ltd.
------	--	----------------------