

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934

(AMENDMENT NO.)*

The Scotts Company

(Name of Issuer)

Class 'A'

(Title of Class of Securities)

810186106

(CUSIP Number)

Check the following box if a fee is being paid with this statement [X]. (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7).

*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 the 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).

SEC 1745 (2/95)
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CUSIP No. 810186106

13G

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NAME OF REPORTING PERSON

1 S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
The Capital Group Companies, Inc.
86-0206507

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

2 (a) []
(b) []

SEC USE ONLY

3

CITIZENSHIP OR PLACE OF ORGANIZATION

4 Delaware

SOLE VOTING POWER

5
NUMBER OF 1,111,200

SHARES

SHARED VOTING POWER

BENEFICIALLY

6

NONE

OWNED BY

NAME OF REPORTING PERSON

1 S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
Capital Guardian Trust Company
95-2553868

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

2 (a) []
(b) []

SEC USE ONLY

3

CITIZENSHIP OR PLACE OF ORGANIZATION

4 California

SOLE VOTING POWER

5
NUMBER OF 1,097,200
SHARES

SHARED VOTING POWER

6
BENEFICIALLY NONE
OWNED BY

SOLE DISPOSITIVE POWER

7
EACH 1,305,200
REPORTING PERSON

SHARED DISPOSITIVE POWER

8
WITH NONE

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

9
1,305,200 Beneficial ownership disclaimed pursuant to Rule 13d-4

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

10

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

11
7.0%

TYPE OF REPORTING PERSON*

12
BK

* SEE INSTRUCTIONS BEFORE FILLING OUT!

SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549Schedule 13G
Under the Securities Exchange Act of 1934

Fee enclosed or Amendment No.

Item 1(a) Name of Issuer:

The Scotts Company

Item 1(b) Address of Issuer's Principal Executive Offices:

14111 Scottslawn Road
Marysville, OH 43041

Item 2(a) Name of Person(s) Filing:

The Capital Group Companies, Inc. and Capital Guardian Trust
Company

Item 2(b) Address of Principal Business Office:

333 South Hope Street
Los Angeles, CA 90071

Item 2(c) Citizenship: N/A

Item 2(d) Title of Class of Securities: Class 'A'

Item 2(e) CUSIP Number: 810186106

Item 3 The person(s) filing is(are):

(b) Bank as defined in Section 3(a)(6) of the Act.

(e) Investment Adviser registered under Section 203 of
the Investment Advisers Act of 1940

(g) Parent Holding Company in accordance with Section
240.13d-1(b)(1)(ii)(G).

Item 4 Ownership

(a) Amount Beneficially Owned:

See item 9, pg.2 and 3

(b) Percent Class: See item 11, pg.2 and 3

(c) Number of shares as to which such person has:

i) sole power to vote or to direct the vote See item 5,
pg.2 and 3

ii) shared power to vote or to direct the vote
None

iii) sole power to dispose or to direct the disposition of
See item 7, pg.2 and 3

iv) shared power to dispose or to direct the disposition
of None - beneficial ownership disclaimed pursuant to
Rule 13d-4

Item 5 Ownership of 5% or Less of a Class: N/A

Item 6 Ownership of More than 5% on Behalf of Another Person: N/A

Item 7 Identification and Classification of the Subsidiary Which
Acquired the Security Being Reported on By the Parent Holding
Company

- (1) Capital Research and Management Company is an Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940 and is a wholly owned subsidiary of The Capital Group Companies, Inc.
- (2) Capital Guardian Trust Company is a Bank as defined in Section 3(a)(6) of the Act and a wholly owned subsidiary of The Capital Group Companies, Inc.
- (3) Capital International Limited (CIL) does not fall within any of the categories described in Rule 13d-1-(b)(ii)(A-F) but its holdings of any reported securities come within the five percent limitation as set forth in a December 15, 1986 no-action letter from the Staff of the Securities and Exchange Commission to The Capital Group Companies, Inc. CIL is a wholly owned subsidiary of The Capital Group Companies, Inc.

Item 8 Identification and Classification of Members of the Group: N/A

Item 9 Notice of Dissolution of the Group: N/A

Item 10 Certification

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

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.

Date: February 9, 1996

Signature: /s/ Solomon M. Kamm

Name/Title: Solomon M. Kamm, Vice President, Secretary and General Counsel

The Capital Group Companies, Inc.

Date: February 9, 1996

Signature: /s/ Marsha G. Robertson

Name/Title: Marsha G. Robertson, Vice President

Capital Guardian Trust Company

AGREEMENT

Los Angeles, California
February 9, 1996

Capital Guardian Trust Company ("CGTC") and The Capital Group Companies, Inc. ("CGC") hereby agree to file a joint statement on Schedule 13G under the Securities Exchange Act of 1934 (the "Act") in connection with their beneficial ownership of Class 'A' stock issued by The Scotts Company.

CGTC and CGC state that they are both entitled to individually use Schedule 13G pursuant to Rule 13d-1(c) of the Act.

Both CGTC and CGC are responsible for the timely filing of the statement and any amendments thereto, and for the completeness and accuracy of the information concerning each of them contained therein but neither is responsible for the completeness or accuracy of the information concerning the other.

CAPITAL GUARDIAN TRUST COMPANY

BY: /s/ Marsha G. Robertson

Marsha G. Robertson
Vice President

THE CAPITAL GROUP COMPANIES, INC.

BY: /s/ Solomon M. Kamm

Solomon M. Kamm
Vice President, Secretary and General Counsel

