

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G
Information Statement Pursuant to Rules 13d-1 and 13d-2

The Scotts Company

(Name of Issuer)

Common Stock

(Title of Class of Securities)

810186106

(CUSIP Number)

Check the following box if a fee is being paid with this statement .

(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.)

(Continued on following pages)

Page 1 of 9 Pages

CUSIP NO.
810186106

1. Name of Reporting Person
S.S. or I.R.S. Identification No. of Above Person

The Goldman Sachs Group, L.P.

2. Check the Appropriate Box if a Member of a Group

(a) _____
(b) _____

3. SEC Use Only

4. Citizenship or place of Organization

Delaware

Number of 5 Sole Voting Power
Shares
Beneficially 0

Owned By 6 Shared Voting Power
Each
Reporting 1,224,809

Person With 7 Sole Dispositive Power
0

8 Shared Dispositive Power
1,224,809

9. Aggregate Amount Beneficially Owned by Each Reporting Person

1,224,809

10. Check if the Aggregate Amount in Row (11) Excludes Certain Shares

11. Percent of Class Representing by Amount in Row (11)

6.6%

12. Type of Reporting Person

HC-PN

Item 1(a). Name of Issuer:

The Scotts Company

Item 1(b). Address of Issuer's Principal Executive Offices:
14111 Scottslawn Road, Maryville, Ohio 43041

Item 2(a). Name of Person Filing:
Goldman, Sachs & Co and The Goldman Sachs Group, L.P.

Item 2(b). Address of Principal Business Office, or, if None,
Residence: 85 Broad Street, New York, N.Y. 10004

Item 2(c). Citizenship:
Goldman, Sachs & Co. - New York
The Goldman Sachs Group, L.P. - Delaware

Item 2(d). Title and Class of Securities:
Common Stock

Item 2(e). CUSIP Number:
810186106

Item 3. If this statement is filed pursuant to Rules 13d-1(b), or
13d-2(b). check whether the person filing is a :

- (a).X Broker or dealer registered under Section 15 of the Act,
Goldman, Sachs & Co.
- (b). Bank as defined in Section 3(a)(6) of the Act,
- (c). Insurance Company as defined in Section 3(a)(19) of the
Act,
- (d). Investment Company registered under Section 8 of the
Investment Company Act,
- (e).X Investment Adviser registered under Section 203 of the
Investment Advisers Act of 1940,
Goldman, Sachs & Co.
- (f). Employee Benefit Plan, Pension Fund which is subject to
the provisions of the Employee Retirement Income Security
Act of 1974 or Endowment Fund; see 13d-1(b)(1)(ii)(F),

- (g).X Parent Holding Company, in accordance with Rule 13d-1(b)(ii)(G); see Item 7,
The Goldman Sachs Group, L.P.
- (h). Group, in accordance with Rule 13d-1(b)(ii)(H).

Item 4. Ownership.

- (a). Amount beneficially owned:
See the responses(s) to Item 9 on the attached cover pages(s).
- (b). Percent of class:
See the response(s) to Item 11 on the attached cover pages(s).
- (c). Number of shares as to which such person has:
 - (i) Sole power to vote or to direct the vote:
See the response(s) to Item 5 on the attached cover page(s).
 - (ii) Shared power to vote or direct the vote:
See the response(s) to Item 6 on the attached cover page(s).
 - (iii) Sole power to dispose or to direct the disposition of:
See the response(s) to Item 7 on the attached cover page(s).
 - (iv) Shared power to dispose or to direct the disposition of:
See the response(s) to Item 8 on the attached cover page(s).

Item 5. Ownership of Five Percent or Less of a Class.
Not Applicable

Item 6. Ownership of More than Five Percent on Behalf of Another Person.
Not Applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.
See Exhibit(2)

Item 8. Identification and Classification of Members of the Group.
Not Applicable

Item 9. Notice of Dissolution of Group.
Not Applicable

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 10, 1995

THE GOLDMAN SACHS GROUP, L.P.

By: /s/ William J. Buckley

Name: William J. Buckley
Title: General Partner

GOLDMAN, SACHS & CO.

By:/s/ William J. Buckley

Name: William J. Buckley
Title: General Partner

INDEX TO EXHIBITS

Exhibit No.	Exhibit
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99.1	Joint Filing Agreement, dated February 10, 1995, between The Goldman Sachs Group, L.P., and Goldman, Sachs & Co.
99.2	Item 7 Information

JOINT FILING AGREEMENT

In accordance with Rule 13d-1(f) promulgated under the Securities Exchange Act of 1934, the undersigned agree to the joint filing of a Statement on Schedule 13G (including any and all amendments thereto) with respect to the shares of The Scotts Company, and further agree to the filing of this agreement as an Exhibit thereto. In addition, each party to this Agreement expressly authorizes each other party to this Agreement to file on its behalf any and all amendments to such Statement on Schedule 13G.

Date: February 10, 1995

THE GOLDMAN SACHS GROUP, L.P.

GOLDMAN, SACHS & CO.

By: /s/ William J. Buckley

By: /s/ William J. Buckley

Name: William J. Buckley
Title: General Partner

Name: William J. Buckley
Title: General Partner

ITEM 7 INFORMATION

Goldman, Sachs & Co. is a broker or dealer registered under Section 15 of the Act and an investment adviser registered under Section 203 of the Investment Advisers Act of 1940.