

Index to Exhibits is on Page 4.
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) JANUARY 13, 1997

THE SCOTTS COMPANY

(Exact name of registrant as specified in its charter)

OHIO	1-11593	31-1199481
----- (State or other jurisdiction of incorporation)	----- (Commission File Number)	----- (IRS Employer Identification No.)

14111 SCOTTSLAWN ROAD, MARYSVILLE, OHIO	43041
----- (Address of principal executive offices)	----- (Zip Code)

Registrant's telephone number, including area code (937) 644-0011

NOT APPLICABLE

(Former name or former address, if changed since last report.)

Page 1 of 6 Pages.

- ITEM 1. CHANGES IN CONTROL OF REGISTRANT.
Not Applicable.
- ITEM 2. ACQUISITION OR DISPOSITION OF ASSETS.
Not Applicable.
- ITEM 3. BANKRUPTCY OR RECEIVERSHIP.
Not Applicable.
- ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.
Not Applicable.
- ITEM 5. OTHER EVENTS.

On January 13, 1997, The Scotts Company (the "Registrant") acquired the approximately two-thirds interest in Miracle Holdings Limited ("Miracle Holdings") which the Registrant did not already own. Miracle Holdings owns Miracle Garden Care Limited, a manufacturer and distributor of lawn and garden products in the United Kingdom. The consummation of the acquisition is described in the press release issued on January 13, 1997, which is included herewith as Exhibit 99.

- ITEM 6. RESIGNATIONS OF REGISTRANT'S DIRECTORS.
Not Applicable.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(a) - (b) None required.

(c) Exhibits.

EXHIBIT NUMBER	DESCRIPTION	PAGE NO.
-----	-----	-----
99	Press Release issued January 13, 1997	5 and 6

ITEM 8. CHANGE IN FISCAL YEAR.

Not Applicable.

ITEM 9. SALES OF EQUITY SECURITIES PURSUANT TO REGULATION S.

Not Applicable

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

THE SCOTTS COMPANY

Date: January 27, 1997

By: /s/ Charles M. Berger

Charles M. Berger, Chairman of
the Board, President and
Chief Executive Officer

INDEX TO EXHIBITS

EXHIBIT NUMBER -----	DESCRIPTION -----	PAGE NO. -----
99	Press Release Issued January 13, 1997	5 and 6

PRESS RELEASE ISSUED
JANUARY 13, 1997

-5-

[Scotts Logo]

FOR IMMEDIATE RELEASE

Scotts Completes United Kingdom Acquisition
of Miracle Garden Care, Ltd.

Marysville, OH, January 13, 1997 -- The Scotts Company (NYSE:SMG) said today that it had completed its previously announced acquisition of the remaining two-thirds interest in Miracle Garden Care, Ltd., manufacturer and distributor of lawn and garden products in the United Kingdom.

Miracle Garden Care was created in 1994 as a result of the sale of Zeneca Garden Care, a spin off of Imperial Chemical Industries, Plc., to Miracle-Gro Products Limited and other institutional investors.

Miracle Garden Care has leading positions in several consumer market categories such as general fertilizers for lawn and garden care. Its major consumer brands include Weedol(R), Pathclear(R), and Grasshopper(R). Miracle Garden Care distributes key Scotts brands such as Miracle-Gro(R), Scotts Lawn Builder(R) and Osmocote(R).

The company noted that Miracle Garden Care, with its focus on the consumer side of the business, complements Scotts' current European business in the Netherlands which primarily markets controlled release fertilizers and water-soluble fertilizers to professional horticultural users.

Charles M. Berger, Scotts' Chairman, President and Chief Executive Officer said "We are enthusiastic about the strategic opportunity presented by this acquisition. It will help us build an integrated team to better serve our customers and grow our international business."

Robert Stohler, Senior Vice President - International, The Scotts Company, will also become Managing Director, Miracle Garden Care, and will operate the Scotts International Business Group from England.

Headquartered in Marysville, Ohio, for 126 years, The Scotts Company is the world's leading producer and marketer of products for do-it-yourself lawn care and gardening, professional turf care, and horticulture. The company's industry-leading brands include Scotts(R), Turf Builder(R), Miracle-Gro(R), Hyponex(R), and Osmocote(R). Scotts products are sold in the United States, Canada, the United Kingdom, continental Europe, Southeast Asia, the Middle East, Africa, Australia, New Zealand, and several Latin American countries.

Safe Harbor Statement under the Private Securities Litigation Act of 1995:
The statements contained in this release which are not historical fact are "forward looking statements" that involve various important risks, uncertainties, and other factors which could cause the company's actual results for 1997 and beyond to differ materially from those expressed in such forward looking statements. These important factors include, without limitation, those previously disclosed in the company's securities filings and the possibility that the acquisition may not be completed.

Contact: Kerry M. Bierman
The Scotts Company
513-644-7043
kerry.bierman@scottscsco.com

THE SCOTTS COMPANY -- 14111 SCOTTSLAWN ROAD, MARYSVILLE, OH 43041
-- 513/644-0011