SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 11-K

(MARK ONE)

[X] ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE

SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 1999

OR

[ ] TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE

SECURITIES EXCHANGE ACT OF 1934

FOR THE TRANSITION PERIOD FROM ---------- TO -----------

COMMISSION FILE NUMBER 33-47073

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

THE SCOTTS COMPANY
RETIREMENT SAVINGS PLAN

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

The Scotts Company
41 South High Street
Suite 3500
Columbus, Ohio 43215

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN

INDEX TO FINANCIAL STATEMENTS AND SCHEDULE
DECEMBER 31, 1999 AND 1998

REPORT OF INDEPENDENT ACCOUNTANTS

To the Participants and Administrative Committee of
The Scotts Company
Retirement Savings Plan

In our opinion, the accompanying statements of net assets available for benefits and the related statements of changes in net assets available for benefits present fairly, in all material respects, the net assets available for benefits of The Scotts Company Retirement Savings Plan (the "Plan") as of December 31, 1999 and 1998, and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States. 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 of these statements in accordance with auditing standards generally accepted in the United States which 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, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for the opinion expressed above.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets held for investment purposes is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

/s/ PricewaterhouseCoopers

Columbus, Ohio
June 8, 2000

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 1999 AND 1998

	1999	1998
Net assets available for benefits:		
Cash and cash equivalents	$ 77,808	$ 102,679
Investments		
Mutual funds, at fair value	120,732,789	105,040,892
Common trust fund, at fair value	12,858,898	7,759,666
The Scotts Company Common Shares, at fair value	7,401,532	5,004,639
Loans to participants, at cost	2,415,972	2,087,079
Employer contribution receivable	1,307,312	959,930
Employee contribution receivable	940,022	739,547
Receivable from broker	63,857	--
Total net assets available for benefits	$145,798,190	$121,694,432

The accompanying notes are an integral part of the financial statements.

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

	1999	1998
Increases:		
Interest and dividends	$ 7,194,049	$ 6,919,619
Net appreciation in fair value of investments	10,479,748	14,113,156
Employer contributions	8,572,712	7,021,939
Participant contributions	9,377,515	6,747,303
Plan mergers (see Note 7)	--	16,965,706
Total increases	35,624,024	51,767,723
Decreases:		
Benefits paid to participants	11,503,900	7,206,957
Administrative expenses	16,366	25,157
Total decreases	11,520,266	7,232,114
Net increase in net assets available for benefits	24,103,758	44,535,609
Net assets available for benefits, beginning of year	121,694,432	77,158,823
Net assets available for benefits, end of year	$145,798,190	$121,694,432

The accompanying notes are an integral part of the financial statements.

1. PLAN DESCRIPTION

The plan is a contributory defined contribution benefit plan sponsored by The Scotts Company. The following brief description of The Scotts Company (the Company) Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of Plan provisions, such as eligibility, vesting, allocation and funding.

ELIGIBILITY
Regular domestic employees of the Company are eligible to participate in the Plan on the first day of the month immediately following or coincident with their date of employment. Regular employees of Scotts Lawn Service, a subsidiary of the Company, are eligible to receive base retirement contributions on the first day of the month after completing one year of eligibility service and are eligible to make contributions and receive matching contributions on the first day of the month after completing 90 days of service. Temporary employees are eligible to participate on the January 1 or July 1 subsequent to completing one year of eligibility service and attaining age 21.

EMPLOYEE CONTRIBUTIONS
The Plan provides for participants to make pre-tax or after-tax contributions up to 15% of eligible wages, not to exceed the annual Internal Revenue Service (IRS) maximum deferral amount.

EMPLOYER CONTRIBUTION
The Plan provides a base retirement contribution for all eligible employees. Generally, eligible employees receive an allocation equal to 2% of monthly compensation. This percentage increases to 4% when employees year-to-date compensation exceeds 50% of the social security taxable wage base. The Company also matches participant contributions dollar for dollar for the first 3% of pay, and matches $0.50 on the dollar for the next 2% of participant contributions. Additionally, the Company remits transition contributions to certain participants who were also participants of certain retirement plans previously sponsored by The Scotts Company or its subsidiaries.

VESTING
Participants are immediately vested in their contributions plus actual earnings thereon. Matching contributions made by the Company vest immediately. However, base and transition contributions made by the Company vest after three years of service, or immediately upon death or disability.

FORFEITURES
The nonvested portions of participant account balances are forfeitable and used to reduce employer contributions to the Plan. Plan forfeitures totaled $74,734 for the year ended December 31, 1999.

INVESTMENTS
All investments are participant-directed. Participants can change their investment options on a daily basis. The following investment options are available to participants:

- FIDELITY PURITAN FUND--assets are invested in high-yielding U.S. and foreign securities, common and preferred stocks, and bonds of any maturity.

- FIDELITY CONTRAFUND--assets are primarily invested in U.S. and foreign common stocks that are believed to be undervalued.
- FIDELITY BLUE CHIP FUND--assets are primarily invested in common stock of established and/or rapidly growing companies. Approximately 65% of this fund's total assets invest in common stock of blue chip companies.
- FIDELITY WORLDWIDE FUND--assets are invested in stocks and other securities of companies located around the world.
- FIDELITY FREEDOM INCOME FUND--assets are primarily invested in bond and money market funds. A smaller percentage of assets are invested in equity mutual funds.
- FIDELITY FREEDOM 2000 FUND--assets are invested in a combination of equity, fixed income and money market mutual funds of Fidelity Investments. The asset mix becomes more conservative as year 2000 approaches.
- FIDELITY FREEDOM 2010 FUND--assets are invested in a combination of equity, fixed income and money market mutual funds of Fidelity Investments. The asset mix becomes more conservative as year 2010 approaches.
- FIDELITY FREEDOM 2020 FUND--assets are invested in a combination of equity, fixed income and money market mutual funds of Fidelity Investments. The asset mix becomes more conservative as year 2020 approaches.
- FIDELITY FREEDOM 2030 FUND--assets are invested in a combination of equity, fixed income and money market mutual funds. The asset mix becomes more conservative as year 2030 approaches.
- FIDELITY MANAGED INCOME PORTFOLIO--assets are invested in investment contracts of major insurance companies and other approved financial institutions, and in other fixed income securities. A small percentage of assets are invested in money market funds to provide daily liquidity.
- SPARTAN U.S. EQUITY INDEX FUND--assets are invested in stocks and in approximately the same proportions as the Standard & Poor's 500 Stock Index.
- BARON ASSET FUND--assets are invested in stocks with prices perceived as low relative to the related companies' profits, assets, and other value measures.
- PIMCO TOTAL RETURN FUND--assets are invested in various types of bonds, including U.S. government, corporate, mortgage, and foreign bonds with an average portfolio duration of three to six years (approximately equal to an average maturity of five to twelve years).
- THE SCOTTS COMPANY SHARES--assets consist entirely of The Scotts Company common shares and cash equivalents.

BENEFIT PAYMENTS

Participants are eligible to receive benefit payments upon termination, retirement, death or disability equal to the vested balance of the participant's account as of the business day the trustee processes the distribution. The Plan also provides for hardship and in-service withdrawals for active employees under certain circumstances.

PARTICIPANT LOANS

Loans are available to participants from their individual accounts subject to the terms of the Plan.

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

INVESTMENTS

Excluding participant loans, investments are stated at quoted market prices. Participants' loans are valued at cost, which approximates fair value.

The Plan presents in the statement of changes in net assets available for benefits the net appreciation 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.

Net appreciation in fair value for each significant class of investments for the years ended December 31, 1999 and 1998 is as follows:

	1999	1998
Mutual funds	$ 9,949,037	$12,966,913
The Scotts Company Common Shares	530,711	1,146,243
Total net appreciation	$10,479,748	$14,113,156

ADMINISTRATIVE EXPENSES

The Company pays for all administrative fees except those that are participant specific, such as loan establishment and maintenance fees.

PAYMENTS OF BENEFITS

Benefits are recorded when paid.

USE OF ESTIMATES

The preparation of the Plan's financial statements in conformity with generally accepted accounting principles requires the Plan to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements, changes in net assets available for benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

RISKS AND UNCERTAINTIES

The Plan provides for various investment options, which are subject to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant account balances and the amounts reported in the statement of net assets available for benefits.

RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements to conform to current year classifications.

3. INVESTMENTS IN THE SCOTTS COMPANY

At December 31, 1999 and 1998, the Plan had investments in the Company's common shares, as follows:

	1999		1998	
	SHARES	FAIR MARKET VALUE	SHARES	FAIR MARKET VALUE
The Scotts Company Common Shares	183,889	$7,401,532	130,130	$5,002,197

The Company's common shares are valued at quoted market prices, which were $40.25 and $38.44 per share at December 31, 1999 and 1998, respectively.

4. INVESTMENTS THAT REPRESENT 5% OR MORE OF NET ASSETS AVAILABLE FOR BENEFITS

The following investments represent 5% or more of net assets available for benefits as of December 31, 1999 and 1998:

	1999 FAIR VALUE	1998 FAIR VALUE
Fidelity Puritan Fund	$33,153,324	$37,906,149
Fidelity Blue Chip Fund	32,882,751	26,741,728
Fidelity Managed Income Portfolio	12,858,898	7,759,666
Spartan U.S. Equity Index Fund	25,671,384	22,411,970
The Scotts Company Common Shares	7,401,532	
Fidelity Contrafund	9,000,656	

5. TAX STATUS

The Plan obtained a determination letter on January 28, 1997, in which the Internal Revenue Service stated that the Plan was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter; however, the plan administrator and the Plan's legal counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code, and is therefore not subject to income taxes.

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

6. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan or its contributions subject to the provisions of the Employee Retirement Income Security Act of 1974. In the event the Plan is terminated, participants will become fully vested in their accounts.

7. PLAN MERGERS

Effective January 1, 1998, the Hyponex Corporation Profit Sharing Plan and the Scotts-Sierra Horticultural Products Company Salaried Employees Savings and Investment Plan merged into the Plan. Net assets available for benefits of approximately $16,511,000 were transferred to the Plan. Effective July 1, 1998, the Earthgro, Inc. 401(k) Plan merged into the Plan. Net assets available for benefits of approximately $454,000 were transferred to the Plan. Immediately after the mergers, each participant in the Plan as merged had an account balance equal to the sum of the account balances the participant had in the above mentioned plans immediately prior to the mergers. The mergers had no effect on participants' rights under the Plan.

8. RECONCILIATION TO FORM 5500

There were no differences in net assets available for benefits per the financial statements and the Form 5500 at December 31, 1998.

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	YEAR ENDED DECEMBER 31, 1999
Net assets available for benefits per the financial statements	$145,798,190
Amounts allocated to withdrawing participants	(337,505)
Net assets available for benefits per Form 5500	$145,460,685

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500:

	YEAR ENDED DECEMBER 31, 1999
Benefits paid to participants per the financial statements	$11,503,900
Amounts allocated to withdrawing participants	337,505
Benefits paid to participants per the Form 5500	$11,841,405

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN

LINE 27a--SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AS OF DECEMBER 31, 1999

DESCRIPTION	SHARES/PAR VALUE	CURRENT VALUE
Fidelity Puritan Fund	1,742,161	33,153,324
Fidelity Contrafund	149,961	9,000,656
Fidelity Blue Chip Fund	547,043	32,882,751
Fidelity Worldwide Fund	151,677	3,018,371
Fidelity Freedom Income Fund	84,727	959,959
Fidelity Freedom 2000 Fund	249,440	3,240,220
Fidelity Freedom 2010 Fund	130,793	1,944,897
Fidelity Freedom 2020 Fund	161,050	2,637,992
Fidelity Freedom 2030 Fund	58,358	985,088
Fidelity Managed Income Portfolio	12,858,898	12,858,898
Spartan US Equity Index Fund	492,827	25,671,384
Baron Asset Fund	115,925	6,812,894
The Scotts Company Common Shares	183,889	7,401,532
PIMCO Total Return	42,955	425,252
Loans to participants (7.00% to 10.00%), due at various maturity dates through 2003		2,415,972
		$143,409,190

SIGNATURES

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, thereunto duly authorized.

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN

Dated: June 28, 2000

By: /s/ Hadia Lefavre

Title: Senior Vice President, Human Resources Worldwide, The Scotts Company

THE SCOTTS COMPANY
RETIREMENT SAVINGS PLAN
ANNUAL REPORT ON FORM 11-K

For fiscal year ended December 31, 1999

INDEX TO EXHIBITS

Exhibit 23

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No. 33-47073) of The Scotts Company of our report dated June 8, 2000 relating to the financial statements and financial statement schedule of The Scotts Company Retirement Savings Plan, which appear in this Form 11-K.

/s/ PricewaterhouseCoopers LLP

Columbus, Ohio
June 28, 2000