

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, 1998

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_  
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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 principle executive office:

The Scotts Company  
14111 Scottslawn Road  
Marysville, Ohio 43041

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN  
INDEX TO FINANCIAL STATEMENTS AND SCHEDULES  
DECEMBER 31, 1998 AND 1997

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	PAGE
	-----
Report of Independent Accountants	1
Financial Statements:	
Statements of Net Assets Available for Benefits	2
Statements of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4
Supplemental Schedules:	
Line 27a--Schedule of Assets Held for Investment Purposes	13
Line 27d--Schedule of Reportable Transactions	14

## REPORT OF INDEPENDENT ACCOUNTANTS

To the 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, 1998 and 1997, and the changes in net assets available for benefits for the years then ended in conformity with generally accepted accounting principles. 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 generally accepted auditing standards 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 schedules of assets held for investment purposes and reportable transactions are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are 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. These supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

/s/ PricewaterhouseCoopers LLP

Columbus, Ohio  
June 11, 1999

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN  
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
 AS OF DECEMBER 31, 1998 AND 1997

	1998	1997
Net assets available for benefits:		
Cash and cash equivalents (see Note 1)	\$ --	\$65,744,292
Investments		
Mutual funds, at fair value	105,040,892	4,273,812
Common trust fund, at fair value	7,759,666	--
Equity securities, at fair value	5,107,318	2,424,046
Loans to participants, at cost	2,087,079	634,915
Pooled separate accounts, at fair value	--	1,562,696
Guaranteed investment contracts, at contract value	--	1,244,422
Fixed income securities, at fair value	--	9,239
Employer contribution receivable	959,930	1,104,640
Employee contribution receivable	739,547	--
Accrued interest	--	160,761
	-----	-----
Total net assets available for benefits	\$121,694,432	\$77,158,823
	=====	=====

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, 1998 AND 1997

	1998	1997
Increases:		
Interest and dividends	\$ 6,919,619	\$ 2,047,082
Net appreciation in fair value of investments	14,113,156	13,642,244
Employer contributions	7,021,939	1,104,640
Participant contributions	6,747,303	3,225,777
Plan mergers (see Note 8)	16,965,706	--
	-----	-----
Total increases	51,767,723	20,019,743
	-----	-----
Decreases:		
Distributions	7,206,957	7,912,454
Administrative expenses	25,157	319,771
	-----	-----
Total decreases	7,232,114	8,232,225
	-----	-----
Net increase in net assets available for benefits	44,535,609	11,787,518
Net assets available for benefits, beginning of year	77,158,823	65,371,305
	-----	-----
Net assets available for benefits, end of year	\$121,694,432	\$77,158,823
	=====	=====

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

## 1. PLAN DESCRIPTION

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.

General. The Plan is a contributory defined contribution benefit plan. Effective January 1, 1998, the Company amended the Plan in its entirety. Certain restated provisions are described in these notes to the financial statements. Effective January 1, 1998, Fidelity Institutional Retirement Services Company (Trustee) was appointed trustee of Plan assets. The trustee offered participants new investment options. Unless otherwise directed by participants, investments in the One Group Growth and Income Fund transferred to the Fidelity Puritan Fund, the Fidelity Blue Chip Fund and the Spartan U.S. Equity Index Fund at a ratio of 33%, respectively. Investments in the One Group Bond Fund transferred to the Fidelity Puritan Fund. Investments in the One Group Cash Management Fund and MassMutual Guaranteed Investment Contracts transferred to the Fidelity Managed Income Portfolio. Investments in the MassMutual Core Equity Fund transferred to the Spartan U.S. Equity Index Fund. Prior to the transfer of assets to the new investment accounts, a significant portion of existing Plan investments were liquidated and the proceeds were placed in the One Group Prime Money Market Fund. Net assets available for benefits at January 1, 1998 reflect the allocation of participant funds to the new investment options.

Effective January 1, 1998, the Hyponex Corporation Profit Sharing Plan and the Scotts-Sierra Horticultural Products Company Salaried Employees Savings and Investment Plan were merged into the Scotts Company Profit Sharing and Savings Plan. The Scotts Company Profit Sharing and Savings Plan was then renamed The Scotts Company Retirement Savings Plan. Effective July 1, 1998, the Earthgro, Inc. 401(k) Plan merged with the Plan.

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.

Employee contributions. The Plan provides for participant tax-deferred savings contributions up to 15% of eligible wages, not to exceed the annual Internal Revenue Service (IRS) maximum deferral amount.

Employer contributions. 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, as a result of Plan mergers (see Note 8), the Company remits transition contributions to certain participants.

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

Forfeitures. The non-vested portions of participant account balances are forfeitable and used to reduce employer contributions to the Plan. Plan forfeitures totaled \$38,620 for the year ended December 31, 1998.

Investments. Participants can change their investment options on a daily basis. For the year ended December 31, 1998, the following investment options were available to participants:

- o FIDELITY PURITAN FUND - assets are invested in high-yielding U.S. and foreign securities, common and preferred stocks, and bonds of any maturity.
- o FIDELITY CONTRAFUND - assets are primarily invested in U.S. and foreign common stocks that are believed to be undervalued.
- o 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.
- o FIDELITY WORLDWIDE FUND - assets are invested in stocks and other securities of companies located around the world.
- o 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.
- o 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.
- o 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.
- o 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.
- o 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.
- o 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.
- o 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.
- o BARON ASSET FUND - assets are invested in stocks with prices perceived as low relative to the related companies' profits, assets, and other value measures.
- o THE SCOTTS COMPANY STOCK - assets consist entirely of The Scotts Company common stock and cash equivalents.

For the year ended December 31, 1997, the following investment options were available to participants:

- o THE ONE GROUP GROWTH AND INCOME FUND - assets are invested in Company and other common stock, bonds, notes, preferred stock, real estate, mortgages secured by real estate, interests in commingled trusts and cash equivalents.
- o THE ONE GROUP BOND FUND - assets are invested in certificates of deposit and interest-bearing savings accounts with recognized financial institutions, U.S treasury securities, corporate obligations, prime rate commercial paper and cash equivalents.
- o THE ONE GROUP CASH MANAGEMENT FUND - assets are invested in short-term money market investments.
- o THE SCOTTS COMPANY STOCK - assets consisted entirely of The Scotts Company common stock and cash equivalents.

Additionally, the Plan also had the following two funds which were invested in by employees of Scotts Miracle-Gro Products, Inc., a wholly owned subsidiary of the Company:

- o MASSMUTUAL GUARANTEED INVESTMENT CONTRACTS - assets consisted entirely of an insurance contract, which provided a rate of return of 6%.
- o MASSMUTUAL CORE EQUITY FUND - assets are primarily invested in common stock.

Benefit payments. Participants are eligible to receive benefit payments upon termination, retirement, death or disability. Also, under certain circumstances the Plan provides for hardship and in-service withdrawals for active employees.

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

## 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 and guaranteed investment contracts, investments are stated at quoted market prices. Participants' loans are valued at cost, which approximates fair value. Guaranteed investment contracts of MassMutual are stated at contract value, which approximates fair value. Contract value represents contributions made under the contract, plus earnings, less withdrawals and administrative expenses. Contracts provide for a specific rate of return on principal. This rate of return is adjusted annually based on the actual return of the asset pool.

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.

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.

### 3. INVESTMENTS IN THE SCOTTS COMPANY

At December 31, 1998 and 1997, the Plan had investments in the Company's common stock, as follows:

	1998		1997	
	SHARES	FAIR MARKET VALUE	SHARES	FAIR MARKET VALUE
The Scotts Company Stock	130,130	5,002,197	80,130	2,423,933

The Company's common stock is valued at quoted market prices, which were \$38.44 and \$30.25 per share at December 31, 1998 and 1997, respectively.

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1998 AND 1997

4. STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS WITH FUND INFORMATION

Changes in net assets available for benefits for the year ended December 31, 1998, summarized by investment fund, is as follows:

	FIDELITY PURITAN	FIDELITY CONTRAFUND	FIDELITY BLUE CHIP	FIDELITY WORLDWIDE	FIDELITY FREEDOM INCOME	FIDELITY FREEDOM 2000	FIDELITY FREEDOM 2010
Increases:							
Interest and dividends	\$ 4,182,811	\$ 321,667	\$ 1,113,073	\$ 59,082	\$ 47,227	\$ 118,379	\$ 38,132
Net appreciation (depreciation) in fair value of investments	1,968,456	253,044	5,752,529	(141,614)	30,782	111,997	(3,811)
Plan mergers	14,241,813	--	1,951,894	64,399	19,169	--	--
Employer contributions	690,427	782,056	1,421,626	256,559	50,042	269,934	345,428
Participant contributions	611,035	803,340	1,444,092	303,777	53,827	196,788	283,019
Total increases	21,694,542	2,160,107	11,683,214	542,203	201,047	697,098	662,768
Decreases:							
Distributions	3,170,034	34,688	1,262,484	11,517	161,621	45,882	11,272
Administrative expenses	9,892	933	3,837	417	158	267	450
Total decreases	3,179,926	35,621	1,266,321	11,934	161,779	46,149	11,722
Participant exchanges among funds	(9,495,417)	2,355,695	(1,782,133)	1,419,127	1,129,680	2,405,635	126,849
Net increase in net assets available for benefits	9,019,199	4,480,181	8,634,760	1,949,396	1,168,948	3,056,584	777,895
Net assets available for benefits, beginning of year	29,047,265	146,683	18,467,010	49,168	9,378	47,575	69,365
Net assets available for benefits, end of year	\$38,066,464	\$4,626,864	\$27,101,770	\$1,998,564	\$1,178,326	\$3,104,159	\$847,260

CONTINUED

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1998 AND 1997

	FIDELITY FREEDOM 2020	FIDELITY FREEDOM 2030	FIDELITY MANAGED INCOME PORTFOLIO	SPARTAN US EQUITY INDEX	BARON ASSET	SCOTTS COMPANY STOCK	LOANS TO PARTICIPANTS	TOTAL
<b>Increases:</b>								
Interest and dividends	\$ 35,545	\$ 11,395	\$ 381,447	\$ 519,408	\$ 4,103	\$ 49	\$ 87,301	\$ 6,919,619
Net appreciation (depreciation) in fair value of investments	72,815	17,646	--	4,672,961	232,108	1,146,243	--	14,113,156
Plan mergers	--	--	512,330	154,783	--	--	21,318	16,965,706
Employer contributions	352,199	147,649	659,321	782,770	947,349	316,579	--	7,021,939
Participant contributions	419,890	137,976	439,629	854,449	945,986	253,495	--	6,747,303
<b>Total increases</b>	<b>880,449</b>	<b>314,666</b>	<b>1,992,727</b>	<b>6,984,371</b>	<b>2,129,546</b>	<b>1,716,366</b>	<b>108,619</b>	<b>51,767,723</b>
<b>Decreases:</b>								
Distributions	15,951	23,793	1,268,991	1,029,622	27,109	117,231	26,762	7,206,957
Administrative expenses	670	518	3,106	2,848	995	1,066	--	25,157
<b>Total decreases</b>	<b>16,621</b>	<b>24,311</b>	<b>1,272,097</b>	<b>1,032,470</b>	<b>28,104</b>	<b>118,297</b>	<b>26,762</b>	<b>7,232,114</b>
Participant exchanges among funds	349,546	86,679	1,318,734	(3,334,050)	3,014,075	1,035,273	1,370,307	--
<b>Net increase in net assets available for benefits</b>	<b>1,213,374</b>	<b>377,034</b>	<b>2,039,364</b>	<b>2,617,851</b>	<b>5,115,517</b>	<b>2,633,342</b>	<b>1,452,164</b>	<b>44,535,609</b>
<b>Net assets available for benefits, beginning of year</b>	<b>77,851</b>	<b>32,830</b>	<b>5,854,480</b>	<b>19,985,975</b>	<b>177,743</b>	<b>2,558,585</b>	<b>634,915</b>	<b>77,158,823</b>
<b>Net assets available for benefits, end of year</b>	<b>\$1,291,225</b>	<b>\$409,864</b>	<b>\$7,893,844</b>	<b>\$22,603,826</b>	<b>\$5,293,260</b>	<b>\$5,191,927</b>	<b>\$2,087,079</b>	<b>\$121,694,432</b>

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1998 AND 1997

Changes in net assets available for benefits for the year ended December 31, 1997, summarized by investment fund, is as follows:

	THE ONE GROUP GROWTH AND INCOME FUND	THE ONE GROUP BOND FUND	THE ONE GROUP CASH MANAGEMENT FUND	SCOTTS STOCK FUND	MASSMUTUAL CORE EQUITY FUND	MASSMUTUAL GUARANTEED INVESTMENT CONTRACTS	LOANS TO PARTICIPANTS	OTHER	TOTAL
Increases:									
Interest and dividends	\$ 1,258,630	\$ 637,675	\$ 5,915	\$ 3,163	\$ 3,925	\$ 83,721	\$ 54,053	\$ --	\$ 2,047,082
Net appreciation in fair value of investments	11,954,583	13,485	250,980	1,099,960	323,236	--	--	--	13,642,244
Employer contributions	--	--	--	--	--	--	--	1,104,640	1,104,640
Employee contributions	2,183,725	361,285	228,584	204,949	124,624	122,610	--	--	3,225,777
Total increases	15,396,938	1,012,445	485,479	1,308,072	451,785	206,331	54,053	1,104,640	20,019,743
Decreases:									
Distributions	5,379,651	1,094,423	950,877	203,414	23,158	198,564	62,367	--	7,912,454
Administrative expenses	217,989	52,402	15,049	5,808	7,915	7,711	12,897	--	319,771
Total decreases	5,597,640	1,146,825	965,926	209,222	31,073	206,275	75,264	--	8,232,225
Participant exchanges among funds	(3,287,491)	2,329,290	1,044,288	(141,849)	131,370	(125,984)	50,376	--	--
Net increase (decrease) in net assets available for benefits	6,511,807	2,194,910	563,841	957,001	552,082	(125,928)	29,165	1,104,640	11,787,518
Net assets available for benefits, beginning of year	48,806,970	8,249,217	3,776,362	1,552,042	1,010,614	1,370,350	605,750	--	65,371,305
Net assets available for benefits, end of year	\$55,318,777	\$10,444,127	\$4,340,203	\$2,509,043	\$1,562,696	\$1,244,422	\$634,915	\$1,104,640	\$77,158,823

5. 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, 1998 and 1997:

	1998 FAIR VALUE -----	1997 FAIR VALUE -----
Fidelity Puritan Fund	\$37,906,149	
Fidelity Blue Chip Fund	26,741,728	
Fidelity Managed Income Portfolio	7,759,666	
Spartan U.S. Equity Index Fund	22,411,970	
One Group Prime Money Market Fund	--	65,388,221
Northern Trust Company Short-term Extendable Portfolio Fund		4,273,812

6. 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.

7. 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.

8. 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.

## 9. BENEFITS PAYABLE

There were no differences in net assets available for benefits per the financial statements and the Form 5500 at December 31, 1998. Benefits of \$583,015 were payable to Plan participants at December 31, 1997.

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

	YEAR ENDED DECEMBER 31, 1998 -----
Benefits paid to participants per the financial statements	\$ 7,206,957
Amounts allocated to withdrawing participants	(583,015) =====
Benefits paid to participants per the Form 5500	\$ 6,623,942 =====

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

	YEAR ENDED DECEMBER 31, 1997 -----
Net assets available for benefits per the financial statements	\$77,158,823
Amounts allocated to withdrawing participants	(583,015) =====
Net assets available for benefits per Form 5500	\$76,575,808 =====

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN  
 LINE 27a--SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES  
 AS OF DECEMBER 31, 1998

DESCRIPTION	SHARES/PAR VALUE	COST	CURRENT VALUE
Fidelity Puritan Fund	1,888,311	36,599,702	37,906,149
Fidelity Contrafund	77,937	4,135,754	4,419,594
Fidelity Blue Chip Fund	530,904	21,578,836	26,741,728
Fidelity Worldwide Fund	117,266	2,056,585	1,938,066
Fidelity Freedom Income Fund	104,339	1,136,035	1,164,807
Fidelity Freedom 2000 Fund	247,266	2,933,803	3,046,198
Fidelity Freedom 2010 Fund	58,310	734,190	766,875
Fidelity Freedom 2020 Fund	86,049	1,123,184	1,195,758
Fidelity Freedom 2030 Fund	27,000	350,488	374,802
Fidelity Managed Income Portfolio	7,810,258	7,759,666	7,759,666
Spartan US Equity Index Fund	509,915	18,247,943	22,411,970
Baron Asset Fund	100,578	4,777,627	5,074,945
The Scotts Company Stock	130,130	4,104,682	5,002,197
Interest bearing cash deposits		105,121	105,121
Loans to participants (7.00% to 10.00%), due at various maturity dates through 2003		--	2,087,079
		<u>\$105,643,616</u>	<u>\$119,994,955</u>

THE SCOTTS COMPANY RETIREMENT SAVINGS PLAN  
 LINE 27d--SCHEDULE OF REPORTABLE TRANSACTIONS  
 FOR THE YEAR ENDED DECEMBER 31, 1998

DESCRIPTION OF ASSETS	NUMBER OF TRANSACTIONS	PURCHASE PRICE	SELLING PRICE	COST OF ASSET	CURRENT VALUE OF ASSETS AT TRANSACTION DATE	NET GAIN (LOSS)
Series of Transactions:						
PURCHASES						
Baron Asset Fund	185	\$ 5,846,603	\$ --	\$ --	\$ 5,846,603	\$ --
Fidelity Puritan Fund	203	49,990,919	--	--	49,990,919	--
Fidelity Contrafund	178	4,925,777	--	--	4,925,777	--
Fidelity Blue Chip Fund	202	27,954,565	--	--	27,954,565	--
Fidelity Freedom 2000	92	4,005,996	--	--	4,005,996	--
Fidelity Managed Income Portfolio	178	15,287,528	--	--	15,287,528	--
Spartan US Equity Index Fund	188	24,279,725	--	--	24,279,725	--
The Scotts Company Stock	173	3,502,352	--	--	3,502,352	--
SALES						
Baron Asset Fund	147	--	995,483	1,074,739	995,483	(79,256)
Fidelity Puritan Fund	187	--	14,060,980	13,459,084	14,060,980	601,896
Fidelity Contrafund	127	--	752,801	788,005	752,801	(35,204)
Fidelity Blue Chip Fund	167	--	6,954,863	6,349,480	6,954,863	605,383
Fidelity Freedom 2000	57	--	1,069,208	1,064,461	1,069,208	4,747
Fidelity Managed Income Portfolio	168	--	7,477,269	7,477,269	7,477,269	--
Spartan US Equity Index Fund	157	--	6,536,839	6,024,813	6,536,839	512,026
The Scotts Company Stock	126	--	2,045,847	1,609,355	2,045,847	436,492
Single transactions:						
SALES						
One Group Prime Money Market Fund			65,388,221	65,388,221	65,388,221	--
Northern Trust Company Short - Term Extendable Portfolio Fund			4,273,812	4,038,586	4,273,812	235,226



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

For fiscal year ended December 31, 1998

INDEX TO THE EXHIBITS

Exhibit Number -----	Description -----	Page Number -----
23	Consent of Independent Public Accountants	16

## CONSENT OF INDEPENDENT ACCOUNTANTS

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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 11, 1999 relating to the financial statements of The Scotts Company Retirement Savings Plan, which appears in this Form 11-K.

/s/ PricewaterhouseCoopers LLP

Columbus, Ohio

June 29, 1999