

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934
(Amendment No.)*

THE SCOTTS COMPANY
(Name of Issuer)

Common Stock, \$.01 par value
(Title of Class of Securities)

810186106
(CUSIP Number)

Alan M. Stark
80 Main Street
West Orange, New Jersey 07052
(201)325-8660

(Name Address, and Telephone Number of Person Authorized to Receive
Notices and Communications)

October 24, 1997

(Date of Event which Requires Filing of this Statement)

If this filing person has previously filed a statement on Schedule
13G to report the acquisition which is the subject of this Schedule
13D, and is filing this schedule because of Rule 13d-1(b)(3) or (4)
check the following box [].

Check the following box if a fee is being paid with this statement
[]. (A fee is not required only if the reporting 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.) NO LONGER APPLICABLE

Note: Six copies of this statement, including all exhibits, should
be filed with the Commission. See Rule 13d-1(a) for other parties
to whom copies are to be sent.

*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 disclosures provided in a
prior cover page.

The information required on 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).

SCHEDULE 13D

CUSIP No. 810186106

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

LEON G. COOPERMAN
S.S. No. ###-##-####

2) Check the Appropriate Box if a Member of a Group (See
Instructions)

(a) []
(b) [X]

3) SEC Use Only

4) Source of Funds:
WC

5) Check if Disclosure of Legal Proceedings is Required
Pursuant to Items 2(d) or 2(e).
NOT APPLICABLE

6) Citizenship or place of Organization:
UNITED STATES

Number of Shares Beneficially owned by Each Reporting Person With	(7) Sole voting Power	821,600
	(8) Shared Voting Power	219,200
	(9) Sole Dispositive Power	821,600
	(10) Shared Dispositive Power	219,200

11) Aggregate Amount Beneficially Owned by Each Reporting Person: 1,040,800

12) Check if the Aggregate Amount in Row (11)
N/A

13) Percent of Class Represented by Amount in Box (11):
5.6%

14) Type of Reporting Person
I N

Item 1. Security and Issuer.

This statement relates to the common stock, \$.01 par value (the "Common Stock" or the "Shares"), of THE SCOTTS COMPANY ("Company"), which has its principal executive offices at 14111 Scottslawn Road, Marysville, Ohio 43041.

Item 2. Identity and Background.

This statement is being filed by Leon G. Cooperman, ("Cooperman"). Cooperman is the Managing Member of Omega Associates, L.L.C. ("Associates"), a limited liability company organized under the laws of the State of Delaware. Associates is a private investment firm formed to invest in and act as general partner of investment partnerships or similar investment vehicles. Associates is the general partner of three limited partnerships organized under the laws of Delaware known as Omega Capital Partners, L.P., Omega Institutional Partners, L.P., and Omega Capital Investors, L.P. They are private investment firms engaged in the purchase and sale of securities for investment for their own accounts. The business address of Cooperman and the principal business and office of Associates, Omega Capital Partners, L.P., Omega Institutional Partners, L.P., and Omega Capital Investors, L.P., is c/o Omega Advisors, Inc., 88 Pine Street, Wall Street Plaza - 31st Floor, New York, New York 10005. Cooperman is a citizen of the United States.

Cooperman is also the President and majority stockholder of Omega Advisors, Inc., a Delaware corporation, engaged in providing investment management. The address of the principal business and office of Omega Advisors, Inc. is 88 Pine Street, Wall Street Plaza - 31st Floor, New York, New York 10005. Omega Advisors, Inc. serves as investment manager to Omega Overseas Partners, Ltd., and Cooperman is deemed to control said entities. Omega Overseas Partners, Ltd., is a Cayman Island corporation, with a business address at British American Tower, Third Floor, Jennrett Street, Georgetown, Grand Cayman Island, British West Indies. Omega Advisors, Inc. also serves with discretionary power as investment manager to unrelated third parties (herein referred to as the "Managed Account").

Neither Cooperman nor any of the investment entities controlled by him have, during the last five years, been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), nor has any such person, during the last five years, been a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which any such person was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violation with respect to such laws.

Item 3. Source and Amount of Funds or Other Consideration.

Cooperman beneficially owns 1,040,800 Shares. Of this amount, 315,500 Shares were purchased by Omega Capital Partners, L.P., at a cost of \$5,517,618; 27,500 Shares were purchased by Omega Institutional Partners, L.P., at a cost of \$553,108; 16,200 Shares were purchased by Omega Capital Investors, L.P., at a cost of \$434,296; 462,400 Shares were purchased by Omega Overseas Partners, Ltd., at a cost of \$9,319,376; and 219,200 Shares were purchased by the Managed Account at a cost of \$4,281,027. The source of funds for the purchase of all such Shares was investment capital.

Item 4. Purpose of Transaction.

Cooperman has acquired the Shares for investment purposes, and only in the ordinary course of business.

In the ordinary course of business, Cooperman from time to time evaluates holdings of securities, and based on such evaluation, he may determine to acquire or dispose of securities of specific issuers.

Cooperman has no present plans or intentions which would result in or relate to any of the transactions described in subparagraphs (a) through (j) of Schedule 13D.

Item 5. Interest in Securities of the Issuer.

Based upon the information contained in the Company's 10-Q for the quarterly period ended June 28, 1997, filed with the Securities & Exchange Commission, there were 18,656,313 Shares of Common Stock issued and outstanding on August 1, 1997. Omega Capital Partners, L.P., owns 315,500 Shares, or 1.7% of those outstanding; Omega Institutional Partners, L.P., owns 27,500 Shares, or 0.1% of those outstanding; Omega Capital Investors, L.P., owns 16,200 Shares, or 0.1% of those outstanding; Omega Overseas Partners, Ltd., owns 462,400 Shares, or 2.5% of those outstanding; and the Managed Account owns 219,200 Shares, or 1.2% of those outstanding. Cooperman possesses sole power to vote and direct the disposition of all Shares of Common Stock owned by Omega Overseas Partners, Ltd. As to the 219,200 Shares owned by the Managed Account, there would be shared power to dispose or to direct the disposition of such Shares because the owners of the Managed Account may be deemed beneficial owner of such Shares pursuant to Rule 13d-3 under the Act as a result of their right to terminate the discretionary account within a period of 60 days.

The following details the transactions by each of Omega Capital Partners, L.P., Omega Institutional Partners, L.P., Omega Capital Investors, L.P., Omega Overseas Partners, Ltd., and the Managed Account in shares of Common Stock within the 60 day period prior to this filing. All such transactions were open market purchase transactions.

Omega Capital Partners, L.P.

Date of Transaction	Amount of Shares	Price Per Share
10/24/97	48,600	\$26.61

Omega Institutional Partners, L.P.

Date of Transaction	Amount of Shares	Price Per Share
10/24/97	5,600	\$26.61

Omega Capital Investors, L.P.

Date of Transaction	Amount of Shares	Price Per Share
10/21/97	12,500	\$26.79
10/24/97	3,700	26.61

Omega Overseas Partners, L.P.

Date of Transaction	Amount of Shares	Price Per Share
10/24/97	70,000	\$26.61

The Managed Account

Date of Transaction	Amount of Shares	Price Per Share
10/21/97	20,200	\$26.79
10/24/97	31,300	26.61

Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer.

Except as described above, there are no contracts, arrangements, understandings or relationships (legal or otherwise) among the persons named in Item 2 hereof or between such persons and any other person with respect to any securities of the Company, including but not limited to transfer or voting of any other securities, finder's fees, joint ventures, loan or option arrangements, puts or calls, guarantees of profits, divisions of profits or loss, or the giving or withholding of proxies.

Item 7. Material to be Filed as Exhibits.

There is no material to be filed as Exhibits.

Signature

After reasonable inquiry and to the best of the undersigned's knowledge and belief, the undersigned hereby certifies that the information set forth in this statement is true, complete and correct.

Dated: October 31, 1997

/s/ Alan M. Stark
ALAN M. STARK on behalf of LEON G.
COOPERMAN, pursuant to Power of
Attorney on file.

/s/ Alan M. Stark
ALAN M. STARK on behalf of LEON G.
COOPERMAN, as Managing Member of
Omega Associates, L.L.C. on behalf
of Omega Capital Partners, L.P.,
pursuant to Power of Attorney on file.

/s/ Alan M. Stark
ALAN M. STARK on behalf of LEON G.
COOPERMAN, as Managing Member of
Omega Associates, L.L.C. on behalf
of Omega Institutional Partners, L.P.,
pursuant to Power of Attorney on file.

/s/ Alan M. Stark
ALAN M. STARK on behalf of LEON G.

COOPERMAN, as Managing member of
Omega Associates, L.L.C. on behalf
of Omega Capital Investors, L.P.,
pursuant to Power of Attorney on file.

/s/ Alan M. Stark
ALAN M. STARK on behalf of LEON G.
COOPERMAN, as President of Omega
Advisors, Inc., pursuant to Power
of Attorney on file.

ATTENTION: INTENTIONAL MISSTATEMENTS OR OMISSIONS OF FACT
CONSTITUTE FEDERAL CRIMINAL VIOLATIONS (SEE 18 U.S.C. 1001).