

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 10-K/A

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 or 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934 (FEE REQUIRED)

For the fiscal year ended September 30, 1994

OR

TRANSITION REPORT PURSUANT TO SECTION 13 or 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934 (NO FEE REQUIRED)

For the transition period from _____ to _____

Commission file number 0-19768

The Scotts Company
(Exact name of registrant as specified in its charter)

Ohio 31-1199481
(State or other jurisdiction (I.R.S. Employer
of incorporation or organization) Identification No.)

14111 Scottslawn Road, Marysville, Ohio 43041
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: 513-644-0011

Securities registered pursuant to Section 12(b) of the Act:

Title of Each Class	Name of Each Exchange Where Registered
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9 7/8% Senior Subordinated Notes due August 1, 2004	New York Stock Exchange
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Securities registered pursuant to Section 12(g) of the Act:

Common Shares, Without Par Value
(18,667,064 Common Shares outstanding at November 30, 1994)
Title of class

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

This Form 10-K/A contains 13 pages of which this is Page 1. The Index to Exhibits begins at page 6.

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

The aggregate market value of the voting stock held by non-affiliates of the registrant at November 30, 1994 was \$275,339,194.

PART IV

ITEM 14. EXHIBITS, FINANCIAL STATEMENT SCHEDULES, AND REPORTS ON FORM 8-K.

(a) Documents Filed as Part of this Report

1 & 2. Financial Statements and Financial Statement Schedules:

The response to this portion of Item 14 was submitted

as a separate section of the Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (the "1994 Form 10-K") previously filed by The Scotts Company, an Ohio corporation ("Registrant" or "Scotts Ohio"). Reference is made to "Index to Consolidated Financial Statements and Financial Statement Schedules" beginning at page F-1 (page 34 as sequentially numbered) of the 1994 Form 10-K of Registrant.

3. Exhibits:

Exhibits filed with the 1994 Form 10-K were attached thereto. For a list of such exhibits, see "Index to Exhibits" beginning at page 6 of this Form 10-K/A. The following table provides certain information concerning executive compensation plans and arrangements required to be filed as exhibits to the 1994 Form 10-K of Registrant.

Executive Compensation Plans and Arrangements

Exhibit No.	Description	Location
10(a)	The Scotts Company Employees' Pension Plan	Pages 134 through 190 of the 1994 Form 10-K of Registrant
10(b)	Second Restatement of The Scotts Company Profit Sharing and Savings Plan	Pages 191 through 232 of the 1994 Form 10-K of Registrant
10(e)	Employment Agreement, dated as October 21, 1991 between The O.M. Scott & Sons Company ("OMS") and Theodore J. Host	Incorporated herein by reference to The Scotts Company, a Delaware corporation ("Scotts Delaware's") Annual Report on Form 10-K for the fiscal year ended September 30, 1993 (File No. 0-19768) [Exhibit 10(g)]
10(f)	Stock Option Plan and Agreement, dated as of January 9, 1992 between Scotts Delaware and Theodore J. Host	Pages 233 through 249 of the 1994 Form 10-K of Registrant
10(g)	The O.M. Scott & Sons Company Excess Benefit Plan	Incorporated herein by reference to Scotts Delaware's Annual Report on Form 10-K for the fiscal year ended September 30, 1993 (File No. 0-19768) [Exhibit 10(h)]
10(h)	The Scotts Company 1992 Long Term Incentive Plan	Incorporated herein by reference to Scotts Delaware's Registration Statement on Form S-8 filed on March 26, 1993 (Registration No. 33-60056) [Exhibit 4(f)]
10(i)	O.M. Scott & Sons Company 1994 Executive Annual Incentive Plan	Pages 250 through 254 of the 1994 Form 10-K of Registrant

(b) Reports on Form 8-K

Scotts Ohio electronically filed a Current Report on Form 8-K with the Securities and Exchange Commission on September 30, 1994 to report the following: 1) the September 20, 1994 merger of Scotts Delaware into Scotts Ohio; 2) the conversion of each share of Class A Common Stock, \$.01 par value, of Scotts Delaware into one common share, without par value, of Scotts Ohio; and 3) the September 30, 1994 merger of OMS into Scotts Ohio.

(c) Exhibits

See Item 14(a)(3) above.

(d) Financial Statement Schedules

The response to this portion of Item 14 was submitted as a separate section of the 1994 Form 10-K of Registrant. Reference is made to "Index to Consolidated Financial Statements and Financial Statement Schedules" beginning at page F-1 (page 34 as sequentially numbered) of the 1994 Form 10-K of Registrant.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

THE SCOTTS COMPANY

Dated January 27, 1995

By /s/ Tadd C. Seitz
Tadd C. Seitz, Chairman of the
Board and Chief Executive Officer

THE SCOTTS COMPANY
Annual Report on Form 10-K/A
for the
Fiscal Year Ended September 30, 1994

INDEX TO EXHIBITS

Exhibit No.	Description	Location
2(a)	Agreement of Merger, dated as of August 16, 1994, by and between The Scotts Company, a Delaware corporation ("Scotts Delaware"), and The Scotts Company, an Ohio corporation ("Registrant")	Incorporated herein by reference to Registrant's Current Report on Form 8-K filed on September 30, 1994 (File No. 0-19768) [Exhibit 2(a)]
2(b)	Agreement of Merger, dated as of September 21, 1994, by and between The O.M. Scott & Sons Company, a Delaware corporation ("OMS"), and The Scotts Company, an Ohio corporation ("Registrant")	Incorporated herein by reference to Registrant's Current Report on Form 8-K filed on September 30, 1994 (File No. 0-19768) [Exhibit 2(b)]
3(a)	Amended Articles of Incorporation of Registrant	Pages 74 through 76 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768) [Exhibit 3(a)]
3(b)	Regulations of Registrant	Pages 77 through 95 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768) [Exhibit 3(b)]
4(a)	Third Amended and Restated Revolving Credit Agreement, dated as of April 7, 1992, among Scotts Delaware, The O.M. Scott & Sons Company ("OMS"), Manufacturers Hanover Trust Company	Incorporated herein by reference to Scotts Delaware's Quarterly Report on Form 10-Q for the fiscal quarter ended March 28, 1992 (File No. 0-19768)

("MHT"), as agent, and the banks parties thereto [Exhibit 10(a)]

- 4(b) First Amendment and Waiver, dated as of November 19, 1992, to the Third Amended and Restated Revolving Credit Agreement among Scotts Delaware, OMS, the banks listed therein and Chemical Bank, as agent Incorporated herein by reference to Scotts Delaware's Current Report on Form 8-K dated December 2, 1992 (File No. 0-19768) [Exhibit 4(a)]
- 4(c) Second Amendment, dated as of February 23, 1993, to the Third Amended and Restated Credit Agreement, among Scotts Delaware, OMS, the banks listed therein and Chemical Bank, as agent Incorporated herein by reference to Scotts Delaware's Annual Report on Form 10-K for the fiscal year ended September 30, 1993 (File No. 0-19768) [Exhibit 4(c)]
- 4(d) Third Amendment to the Third Amended and Restated Credit Agreement, dated December 16, 1993, among Scotts Delaware, OMS, the banks listed therein and Chemical Bank, as agent Incorporated herein by reference to Scotts Delaware's Annual Report on Form 10-K for the fiscal year ended September 30, 1993 (File No. 0-19768) [Exhibit 4(d)]
- 4(e) Fourth Amendment, dated as of July 5, 1994, to the Third Amended and Restated Credit Agreement among Scotts Delaware, OMS, the banks listed therein and Chemical Bank, as agent Pages 96 through 104 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768) [Exhibit 4(e)]
- 4(f) Fifth Amendment and Consent, dated as of September 20, 1994, to the Third Amended and Restated Credit Agreement among Registrant, OMS, the banks listed therein and Chemical Bank, as agent Pages 105 through 122 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768) [Exhibit 4(f)]
- 4(g) Subordinated Indenture, dated as of June 1, 1994, among Scotts Delaware, OMS and Chemical Bank, as trustee Incorporated herein by reference to Scotts Delaware's Registration Statement on Form S-3 filed June 1, 1994 (Registration No. 33-53941) [Exhibit 4(b)]
- 4(h) First Supplemental Indenture, dated as of July 12, 1994, among Scotts Delaware, OMS and Chemical Bank, as trustee Incorporated herein by reference to Scotts Delaware's Current Report on Form 8-K dated July 18, 1994 (File No. 0-19768) [Exhibit 4.1]
- 4(i) Second Supplemental Indenture, dated as of September 20, 1994, among Registrant, OMS, Scotts Delaware and Chemical Bank, as trustee Pages 123 through 128 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768) [Exhibit 4(i)]
- 4(j) Third Supplemental Indenture, dated as of September 30, 1994, between Registrant and Chemical Bank, as trustee Pages 129 through 133 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768) [Exhibit 4(j)]

10(a)	The Scotts Company Employees' Pension Plan	Pages 134 through 190 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768) [Exhibit 10(a)]
10(b)	Second Restatement of The Scotts Company Profit Sharing and Savings Plan	Pages 191 through 232 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768) [Exhibit 10(b)]
10(c)	Supplemental Indemnifica- tion Agreement, dated as of November 10, 1988, between RSL Holding Company, Inc. and OMS Acquisition Corp. ("Hyponex")	Incorporated herein by reference to Scotts Delaware's Current Report on Form 8-K dated November 9, 1988 (File No. 33-18713) [Exhibit 2(d)]
10(d)	Tax Administration Agreement, dated November 10, 1988, between RSL Holding Company, Inc. and Hyponex	Incorporated herein by reference to Scotts Delaware's Annual Report on Form 10-K for the fiscal year ended September 30, 1988 (File No. 33-18713) [Exhibit 10(rr)]
10(e)	Employment Agreement, dated as of October 21, 1991, between OMS and Theodore J. Host	Incorporated herein by reference to Scotts Delaware's Annual Report on Form 10-K for the fiscal year ended September 30, 1993 (File No. 0-19768) [Exhibit 10(g)]
10(f)	Stock Option Plan and Agreement, dated as of January 9, 1992, between Scotts Delaware and Theodore J. Host	Pages 233 through 249 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768) [Exhibit 10(f)]
10(g)	The O.M. Scott & Sons Company Excess Benefit Plan	Incorporated herein by reference to Scotts Delaware's Annual Report on Form 10-K for the fiscal year ended September 30, 1993 (File No. 0-19768) [Exhibit 10(h)]
10(h)	The Scotts Company 1992 Long Term Incentive Plan	Incorporated herein by reference to Scotts Delaware's Registration Statement on Form S-8 filed on March 26, 1993 (Registration No. 33-60056) [Exhibit 4(f)]
10(i)	O.M. Scotts & Sons Company 1994 Executive Annual Incentive Plan	Pages 250 through 254 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768) [Exhibit 10(i)]
11(a)	Computation of Net Income Per Common Share	Page 255 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768)

[Exhibit 11(a)]

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| 21 | Subsidiaries of Registrant | Page 256 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768) [Exhibit 21] |
| 23 | Consent of Independent Accountants | Page 257 of Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 1994 (File No. 0-19768) [Exhibit 23] |
| 27 | Financial Data Schedule | Page 11 through 13 of this Form 10-K/A |

This schedule contains summary financial information extracted from the consolidated balance sheets and statements of income of The Scotts Company and is qualified in its entirety by reference to such form 10-K for the year ended September 30, 1994.

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US DOLLARS

YEAR	SEP-30-1994	OCT-01-1993	SEP-30-1994
	1		10,695
			0
	115,772		0
			106,636
	250,254		208,009
			67,904
	528,584		
109,688			0
			211
0			0
			167,949
528,584			606,339
	608,239		319,730
			544,287
	4,183		0
	17,450		
	41,822		
	17,947		
23,875			0
	(992)		0
			22,883
			1.22
			1.22

(net)