

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 (FEE REQUIRED)

For the fiscal year ended December 31, 1993

OR

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

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 O. M. Scott & Sons Company
Profit Sharing and 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

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REQUIRED INFORMATION

The following financial statements and schedules for The O. M.
Scott & Sons Company Profit Sharing and Savings Plan are being
filed herewith:

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NOTE: Supplemental schedules required by the Employee Retirement
Income Security Act of 1974 that have not been included
here are not applicable to The O. M. Scott & Sons Company
Profit Sharing and Savings Plan.

The following exhibit is being filed herewith:

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SIGNATURES

The Plan. 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 hereunto duly authorized.

THE O. M. SCOTT & SONS COMPANY
PROFIT SHARING AND SAVINGS PLAN

Date: June 22, 1994 By: /s/ Lisa Turner
Plan Administrator of
The O. M. Scott & Sons Company
Profit Sharing and Savings Plan

THE O.M. SCOTT & SONS COMPANY
PROFIT SHARING AND SAVINGS PLAN

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NOTE: Supplemental schedules required by the Employee Retirement Income Security Act of 1974 that have not been included here are not applicable to The O.M. Scott & Sons Company Profit Sharing and Savings Plan.

REPORT OF INDEPENDENT ACCOUNTANTS

To the Administrative Committee of
The O.M. Scott & Sons Company
Profit Sharing and Savings Plan
Marysville, Ohio

We have audited the accompanying statements of net assets available for benefits of The O.M. Scott & Sons Company Profit Sharing and Savings Plan as of December 31, 1993 and 1992, and the related statements of changes in net assets available for benefits for the years then ended. The 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 in accordance with generally accepted auditing standards. Those standards 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. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 1993 and 1992, and changes in net assets available for benefits for the years then ended in conformity with generally accepted accounting principles.

Our audits were made 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 as of and for the year ended December 31, 1993 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. The supplemental schedules have been subjected to the auditing procedures applied in the audit 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/ COOPERS & LYBRAND

Columbus, Ohio
June 3, 1994

THE O.M. SCOTT & SONS COMPANY
PROFIT SHARING AND SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 1993 and 1992

	1993	1992
ASSETS		
Cash and cash equivalents	\$ 2,638,991	\$ 2,520,963
Receivables:		
Employer contribution	1,076,811	945,596
Accrued interest and dividends	176,790	255,348
Pending investment sales	286,875	
Investments, at fair value:		
Corporate equity securities	32,563,747	27,928,643
Debt securities:		
U.S. Government and related entities	5,466,214	5,768,329
Corporate	3,028,814	2,326,307
Other	2,884,068	2,871,110
	\$48,122,310	\$42,616,296
LIABILITIES AND NET ASSETS AVAILABLE FOR BENEFITS		
Pending investment purchases	\$ 65,205	\$ 250,261
Other payables	102,021	28,019
Net assets available for benefits	47,955,084	42,338,016
	\$48,122,310	\$42,616,296

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

THE O.M. SCOTT & SONS COMPANY
PROFIT SHARING AND SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS

for the years ended December 31, 1993 and 1992

	1993	1992
Additions:		
Investment income:		
Interest	\$ 765,627	\$ 834,109
Dividends	913,217	849,579
Net appreciation in fair value of investments	3,629,273	6,204,059
Employer contributions	1,076,811	945,596
Employee contributions	1,547,223	1,293,286
Total additions	7,932,151	10,126,629
Deductions:		
Distributions	2,024,655	3,272,391
Administrative expenses	290,428	189,404
Total deductions	2,315,083	3,461,795
Net increase in net assets	5,617,068	6,664,834
Net assets available for benefits:		
Beginning of year	42,338,016	35,673,182
End of year	\$47,955,084	\$42,338,016

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

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies:

Investments are recorded at quoted market prices. Dividend income is recorded on an ex-dividend date basis, and income from other investments is recorded as earned. Investment transactions are recorded on a trade-date basis.

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.

2. Plan:

The following description of The O.M. Scott & Sons Company (the Company) Profit Sharing and Savings Plan (the Plan) provides only general information. A summary plan description is available upon request to participants which defines significant provisions of the Plan, including those related to vesting, allocation and contribution calculation.

The Plan is a contributory defined contribution plan. Generally, all full-time employees of the Company become eligible for participation in the Plan following one year of service. The annual Company contribution is entirely at the discretion of the Board of Directors. The annual contribution is allocated to participants proportionately based upon their eligible wages. Participants may elect to receive half of their employer contributions as a cash bonus. Each participant's share of the annual contribution is fully vested. The Plan also provides for participant savings contributions up to 15% of eligible wages. Aggregate contributions may not exceed the limit specified by the Internal Revenue Code.

During April 1992, the Plan's Advisory Committee approved the addition of the Scotts Stock Fund as an investment option to participants.

The Plan provides for maintenance of four separate investment funds, as follows:

- A. Growth and Income Fund assets may be invested in common or capital stock, bonds, notes, debentures or preferred stock, real estate, mortgages secured by real estate, or interests in commingled trust funds.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

- B. Scotts Stock Fund assets consist entirely of The Scotts Company common stock and cash equivalents.
- C. Bond Fund assets may be invested in certificates of deposit and interest-bearing savings accounts with recognized financial institutions, short-term obligations of the United States Government, corporate obligations rated "A" or higher maturing in ten years or less, and prime rate commercial paper of less than one-year maturity.
- D. Cash Management Fund assets may be invested in short-term money market investments with a high degree of marketability and liquidity. These investments include, but are not limited to, commercial paper, demand notes, and short-term obligations of the U.S. Government of less than ninety-days maturity.

Participants are allowed quarterly to transfer all or a designated portion of their accounts between funds. The Plan entitles participants to retirement and death benefits and in-service distributions. The amount of the retirement and death benefits are equal to the undistributed balance in the participant's accounts determined as of the applicable valuation date as defined in the Plan. The Plan allows for distributions to participants who have completed more than five years of participation in the Plan and attained age 59 1/2. Hardship distributions of participants' savings contributions are allowed when the participant has completed more than two years of participation in the Plan. Loans to participants from their savings contribution account are allowed subject to the terms of the Plan.

The allocation of net assets at December 31, 1993 and 1992, and the changes in net assets and net appreciation during the years then ended for each fund is as follows:

	Net Assets at Decem- ber 31, 1993	Changes in Net Assets for the Year Ended Decem- ber 31, 1993	Net Appreciation (Depreciation) for the Year Ended Decem- ber 31, 1993
Growth and Income Fund	\$32,373,019	\$4,726,376	\$3,524,840
Scotts Stock Fund	1,397,341	364,935	112,476
Bond Fund	11,241,609	525,650	(8,043)
Cash Management Fund	2,613,253	(71,848)	
Loans to participants	329,862	71,955	
	\$47,955,084	\$5,617,068	\$3,629,273

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

	Net Assets at Decem- ber 31, 1992	Changes in Net Assets for the Year Ended Decem- ber 31, 1992	Net Appreciation for the Year Ended Decem- ber 31, 1992
Growth and Income Fund	\$27,646,643	\$5,197,348	\$5,553,984
Scotts Stock Fund	1,032,406	1,032,406	718,611
Bond Fund	10,715,959	351,443	(68,536)
Cash Management Fund	2,685,101	(23,639)	
Loans to participants	257,907	107,276	
	\$42,338,016	\$6,664,834	\$6,204,059

3. Tax Status:

The Plan has received a favorable letter of determination from the Internal Revenue Service. Accordingly, the Plan is entitled to an exemption under Section 401(a) of the Internal Revenue Code and thus no provision for income taxes has been made in the accompanying financial statements.

4. Related Party Transactions:

At December 31, 1993, the Plan held 265,000 shares of common stock of The Scotts Company with a cost of \$580,365 in the Growth and Income Fund and 62,938 shares of common stock of The Scotts Company with a cost of \$379,619 in the Scotts Stock Fund.

At December 31, 1993 and 1992, the Company's stock was valued at \$19.75 per share and \$17.50 per share, respectively. The fair value of Scotts shares is determined by quoted market prices.

5. Investments:

At December 31, 1993 and 1992, the following securities have a fair value in excess of 5% of plan net assets:

	Fair Value	
	1993	1992
The Scotts Company (Note 4)	\$6,476,776	\$5,983,685
First Chicago Institutional Cash Management Fund	\$2,551,348	\$2,606,454

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

6. Plan Termination:

If the Plan terminates, the Company may instruct the trustee to continue to manage and administer the plan assets for the benefit of the participants and beneficiaries or distribute to each participant the value of their interest.

7. Benefits Payable:

Benefits of \$942,064 were payable at December 31, 1993 and paid in March 1994. Benefits of \$168,392 were payable at December 31, 1992 and paid in March 1993. These amounts are included in net assets available for benefits at December 31.

ITEM 27(a) - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

as of December 31, 1993

	Shares or Par Value	Cost	Market Value
Corporate equity securities:			
Aetna Life/Casualty	15,600 \$	757,988 \$	941,850
Allergan, Inc.	14,050	268,189	317,881
American Brands, Inc.	10,600	265,995	352,450
American Express Co.	25,700	626,177	793,488
American Home Products Corp.	14,000	779,828	906,500
Amoco Corp.	8,900	447,102	470,588
Anheuser Busch Co.	20,800	964,102	1,021,800
Aon Corp.	10,000	173,306	483,750
Atlantic Richfield Co.	5,900	693,861	620,975
Baker Hughes Inc.	20,700	429,788	414,000
Bally Mfg. Corp.	2	1	17
Bankers Trust New York Corp.	8,900	252,650	704,213
Bowater, Inc.	15,900	448,680	365,700
Bristol Myers Squibb Co.	13,500	738,360	786,375
Brunswick Corp.	30,500	434,916	549,000
Centerior Energy Corp.	17,000	246,520	225,250
Chase Manhattan Corp.	27,200	598,602	921,400
Chemical Bank Corp.	28,000	875,269	1,123,500
Chubb Corp.	1,700	80,447	132,388
Commonwealth Edison Co.	21,500	534,370	604,688
Dean Witter Discover & Co.	7,956	268,586	275,477
Dun & Bradstreet Corp.	8,900	393,956	548,463
Eastman Kodak Co.	12,500	516,391	703,125
Exxon Corp.	10,400	491,173	656,500
First Bank Systems Inc.	29,000	931,215	891,750
Ford Motor Co.	15,900	823,700	1,025,550
General Motors Corp.	17,000	599,673	932,875
Halliburton Co.	9,700	250,359	309,188
ITT Corp.	259	1	23,634
K-Mart Corp.	21,200	397,498	455,800
Lilly Eli & Co.	1,800	94,009	106,875
May Department Stores	8,500	181,813	334,688
Ohio Edison Co.	18,000	347,714	409,500
Panhandle Eastern Corp.	16,000	287,815	380,000
Penney, J.C. Inc.	15,400	442,523	810,425
Philip Morris Cos., Inc.	8,300	166,841	461,688
Phillips Pete Co.	30,800	848,866	893,200
Raytheon Co.	12,800	576,179	844,800
RJR Nabisco Hldg. Corp. Com.	23,200	239,948	147,900
RJR Nabisco Hldg. Corp.	23,200	236,070	162,400
Scotts Co.	327,938	959,984	6,476,776
Sears Roebuck & Company	9,600	293,488	507,600

Continued

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ITEM 27(a) - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES,
Continued

	Shares or Par Value	Cost	Market Value
Tambrands Inc.	8,300	\$ 353,154	\$ 367,275
Texaco Inc.	9,800	529,403	634,550
Travelers Corp.	15,500	393,142	482,438
USX-Marathon Group	14,600	434,031	240,900
Westinghouse Electric Corp.	31,500	434,290	444,931
Witco Corp.	17,500	151,426	557,813
Xerox Corp.	8,300	498,850	741,813
	1,044,305	\$21,758,249	\$32,563,747
U.S. Government and related entity securities:			
Federal Home Loan Mortgage Corp., 10.15%, due April 15, 2006	\$ 76,705	\$ 78,143	\$ 81,728
Federal Home Loan Mortgage Corp., 9.00%, due January 1, 2005	349,652	373,690	369,208
Federal National Mortgage Association, 9.00%, due July 1, 2007	459,185	486,736	485,299
Federal National Mortgage Association, 9.50%, due November 1, 2021	331,386	358,674	358,931
U.S. Treasury Notes, 7.25%, due November 15, 1996	400,000	424,813	428,624
U.S. Treasury Notes, 7.375%, due May 15, 1996	500,000	522,109	533,125
U.S. Treasury Notes, 8.50%, due May 15, 1997	275,000	313,199	306,710
U.S. Treasury Notes, 5.625%, due January 31, 1998	1,000,000	1,023,906	1,022,810
U.S. Treasury Notes, 6.00%, due December 31, 1997	1,300,000	1,348,344	1,349,154
U.S. Treasury Notes, 6.875%, due October 31, 1996	500,000	537,734	530,625
	\$5,191,928	\$ 5,467,348	\$ 5,466,214

Continued

ITEM 27(a) - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES,
Continued

	Shares or Par Value	Cost	Market Value
Corporate securities:			
Associates Corp. North America, Senior Note, 8.375%, due January 15, 1998	\$ 200,000	\$ 224,020	\$ 220,800
Beneficial Corp., Notes, 9.25%, due September 10, 1996	250,000	281,603	275,903
Capital Auto Receivables, Asset Trust, 5.35%, due February 17, 1996	200,000	199,969	202,196
CIT Group Holdings, Inc., Note, 5.675%, due December 1, 1995	250,000	252,188	255,435
Commercial Credit Co., Notes, 8.10%, due May 1, 1995	250,000	258,650	262,095
CSX Corp., Notes, 9.5%, due November 15, 1995	200,000	221,578	216,320
Discover Credit Card Trust, 5.50%, due May 16, 1998	250,000	248,735	254,014
General Motors Acceptance Corp., Notes, 7.00%, due July 7, 1997	300,000	312,051	312,795
Hanson Overseas, 5.50%, due January 15, 1996	250,000	249,373	253,668
Sears Roebuck & Company, Note, 7.00%, due November 1, 1994	250,000	249,443	254,385
Southern California Edison Co., 5.80%, due December 15, 1996	250,000	249,695	249,598
Virginia Electric & Power Co., Notes, 8.68%, due June 19, 1996	250,000	274,040	271,605
	\$2,900,000	\$ 3,021,345	\$ 3,028,814
Other investments:			
First Chicago Institutional Cash Management Fund	\$2,551,348	\$ 2,551,348	\$ 2,551,348
Participant Promissory Notes	332,720	332,720	332,720
	\$2,884,068	\$ 2,884,068	\$ 2,884,068

ITEM 27(d) - SCHEDULE OF REPORTABLE TRANSACTIONS

for the year ended December 31, 1993

Transactions by Issue	Purchase or Sale Price	Transaction Expense	Cost of Asset	Current Value of Asset	Net Gain or (Loss)
Master Reserve Trust Money Market:					
Bought in various transactions	\$ 8,374,776		\$ 8,374,776	\$ 8,374,776	
Sold in various transactions	10,895,737		10,895,737	10,895,737	
The One Group Prime Money Market Fund:					
Bought in various transactions	11,727,543		11,727,543	11,727,543	
Sold in various transactions	8,808,428		8,808,428	8,808,428	
First Chicago Institutional Cash Management Fund:					
Bought in various transactions	850,934		850,934	850,934	
Sold in various transactions	906,041		906,041	906,041	
Federal National Mtg. Assn., 5.25%, due March 1, 2020:					
Bought \$500,000 par	500,156		500,156	500,156	
Sold \$500,000 par	508,359		500,156	508,359	\$8,203
Bought \$500,000 par	506,875		506,875	506,875	
Sold \$500,000 par	512,461		506,875	512,461	5,586
Bought \$500,000 par	510,469		510,469	510,469	
Sold \$500,000 par	510,000		510,469	510,000	(469)
Bought \$500,000 par	508,125		508,125	508,125	
Sold \$500,000 par	515,234		508,125	515,234	7,109
Bought \$1,000,000 par	1,081,563		1,081,563	1,081,563	
Sold \$1,000,000 par	1,083,438		1,081,563	1,083,438	1,875
Bought \$1,000,000 par	1,083,125		1,083,125	1,083,125	
Sold \$1,000,000 par	1,084,375		1,083,125	1,084,375	1,250
Bought \$1,000,000 par	1,084,375		1,084,375	1,084,375	
Sold \$1,000,000 par	1,084,531		1,084,375	1,084,531	156
Bought \$1,000,000 par	1,084,375		1,084,375	1,084,375	
Sold \$1,000,000 par	1,083,906		1,084,375	1,083,906	(469)
Bought \$500,000 par	532,500		532,500	532,500	
Sold \$500,000 par	530,000		532,500	530,000	(2,500)

THE O. M. SCOTT & SONS COMPANY
PROFIT SHARING AND SAVINGS PLAN
ANNUAL REPORT ON FORM 11-K
FOR FISCAL YEAR ENDED DECEMBER 31, 1993

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CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the incorporation by reference in the Registration Statement of The Scotts Company on Form S-8 (File No. 33-47073) of our report dated June 3, 1994 on our audits of the financial statements and supplemental schedules of The O.M. Scotts & Sons Company Profit Sharing and Savings Plan as of December 31, 1993 and 1992 and for each of the years then ended, which report is included in this Annual Report on Form 11-K.

/s/ COOPERS & LYBRAND

Columbus, Ohio
June 20, 1994