

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

FORM 15

Certification and Notice of Termination of Registration Under Section 12(g) of the Securities Exchange Act of 1934 or Suspension of Duty to File Reports Under Sections 13 and 15(d) of the Securities Exchange Act of 1934.

Commission File Number 1-11593  
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THE SCOTTS COMPANY  
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(Exact name of registrant as specified in its charter)

41 South High Street, Suite 3500, Columbus, OH 43215 (614) 719-5500  
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(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

9 7/8% Senior Subordinated Notes Due August 1, 2004  
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(Title of each class of securities covered by this Form)

Common Shares, without par value  
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(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)(i)	<input checked="" type="checkbox"/>	Rule 12h-3(b)(1)(i)	<input type="checkbox"/>
Rule 12g-4(a)(1)(ii)	<input type="checkbox"/>	Rule 12h-3(b)(1)(ii)	<input type="checkbox"/>
Rule 12g-4(a)(2)(i)	<input type="checkbox"/>	Rule 12h-3(b)(2)(i)	<input type="checkbox"/>
Rule 12g-4(a)(2)(ii)	<input type="checkbox"/>	Rule 12h-3(b)(2)(ii)	<input type="checkbox"/>
		Rule 15d-6	<input type="checkbox"/>

Approximate number of holders of record as of the certification or notice date: None  
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Pursuant to the requirements of the Securities Exchange Act of 1934, The Scotts Company has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: October 13, 1999

By: /s/ Rebecca J. Bruening  
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Name: Rebecca J. Bruening  
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Title: Vice President and Treasurer  
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