

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-A

FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES
PURSUANT TO SECTION 12(b) OR 12(g) OF THE
SECURITIES EXCHANGE ACT OF 1934

THE SCOTTS COMPANY
THE O.M. SCOTT & SONS COMPANY
(Exact name of registrants as specified in their charters)

Delaware
(State of Incorporation
or organization)

31-1199481
(IRS Employer
(Identification No.))

14111 Scottslawn Road
Marysville, Ohio 43041
(513) 644-0011
(Address of Principal Executive Offices)

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

Title of each class to be so registered	Name of each exchange on which each class is to be registered
9 7/8% Senior Subordinated Notes due August 1, 2004	New York Stock Exchange

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

None

Item 1. Description of Registrant's Securities to be
Registered

The description of the Registrants' 9 7/8% Senior Subordinated Notes due August 1, 2004 (the "Notes") contained under the headings "DESCRIPTION OF NOTES" on pages S-11 to S-16 of the Prospectus Supplement dated July 12, 1994 to the Prospectus dated June 21, 1994 (the "Prospectus"), contained in the Registrants' Registration Statement on Form S-3 (File No. 33-53941), and "DESCRIPTION OF DEBT SECURITIES" on pages 33 through 45 of the Prospectus is incorporated herein by reference.

Item 2. Exhibits

The following exhibits are filed as part of the registration statement:

- 1.1 Form of 9 7/8% Senior Subordinated Note due August 1, 2004 (incorporated by reference to Exhibit 4.2 to the Registrants' Form 8-K dated July 22, 1994 (File No. 0-19768) and filed through the EDGAR System).
- 2.1 Indenture dated as of June 1, 1994, between the Registrants and Chemical Bank, as Trustee (incorporated by reference to Exhibit 4(b) to the Registrants' Registration Statement on Form S-3 (File No. 33-53941) filed through the EDGAR System).
- 2.2 First Supplemental Indenture dated as of July 12, 1994, between the Registrants and Chemical Bank, as Trustee (incorporated by reference to Exhibit 4.1 to the Registrants' Form 8-K dated July 22, 1994 (File No. 0-19768) and filed through the

SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the Registrants have duly caused this registration statement to be signed on its behalf by the undersigned, thereto duly authorized.

THE SCOTTS COMPANY

Date: July 26, 1994

By /s/ Craig D. Walley
Name: Craig D. Walley
Title: Vice President,
General Counsel
and Secretary

THE O.M. SCOTT & SONS COMPANY

Date: July 26, 1994

By /s/ Craig D. Walley
Name: Craig D. Walley
Title: Vice President,
General Counsel
and Secretary