FORM 4	1
--------	---

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subject	to
	. IC
Section 16. Form 4 or Form 5	
obligations may continue. See	
Instruction 1(b).	

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

	DVAL				
OMB Number:	3235-0287				
Estimated average burd	en				
hours per response:	0.5				

-											1								
1. Name and Address of Reporting Person*						2. Issuer Name and Ticker or Trading Symbol SCOTTS COMPANY [SMG]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)				
BERNSTOCK ROBERT F						<u> </u>			<u></u> [0.01	~ 1			Directo	r		10% Ov	vner	
					-								_		(give title		Other (s	specify	
(Last)	(Firs	st) (1	viddle)			3. Date of Earliest Transaction (Month/Day/Year)								below)	_		below)		
2090 WINGATE DRIVE2090 WINGATE DRIVE					11/.	11/19/2003								EVP,	President	t, NA	Consume	r	
2050 111	UNIL DIG																		
(Street)						4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line)					
DELAWA	RE OH	4	3015											X Form filed by One Reporting Person					
														Form filed by More than One Reporting				ting	
(0:+.)	(Cto	ta) (-	7:											Person				5	
(City)	(Sta	(2	Zip)																
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
1. Title of Se	curity (Instr.	3)		2. Trans	action	action 2A. Deemed Execution D ay/Year) if any			3. 4. Securitie Transaction Disposed (Code (Instr. 5)		es Acquire	d (A) or	5. Amour				7. Nature of		
				Date (Month/	Dav/Ye						Of (D) (Instr. 3, 4 an		Securitie Beneficia		Form: Direct (D) or Indirect		Indirect Beneficial		
						(Month/Day/Year)								Owned F	ollowing 🛛 (Ì) (In		str. 4) 🛛 🛛 🔾	Ownership	
								Code	v	Amount	Amount (A) or (D) P		Reported Transact	ion(s)	on(s)	((Instr. 4)		
								Coue	ľ	Amount			(Instr. 3 a	ind 4)					
		т	able II - I	Deriva	tive S	Secu	urities A	/can	ired. D	Disp	osed of.	or Bene	ficially	Owned					
		•									onvertib			owned					
1. Title of	2.	3. Transaction Date	3A. Deeme Execution		4.		5. Numl			6. Date Exercisabl					9. Numbe	er of	10.	11. Nature	
Derivative	Conversion				Transa				Expiration Date (Month/Day/Year)			of Securit		Derivative Security	derivative Securities		Ownership Form:	of Indirect Beneficial	
Security or Exercise (Month/Day/Year) if any (Instr. 3) Price of (Month/Day/Year)		y/Year)	Code (8)	instr.			Derivative Sec				Security	(Instr. 5)	Beneficially		Direct (D)	Ownership			
	Derivative			., .,			(Instr. 3 and 4)					·	Owned Following		or Indirect (I	(Instr. 4)			
Security						Dispose								Reported		(1) (1150.4)			
						of (D) (Instr. 3, 4 and 5)									Transaction(s) (Instr. 4)				
												-							
													Amount or						
									Data		Evaluation		Number						
					Code	v	(A)	(D)	Date Exercisa	ble	Expiration Date	Title	of Shares						
Stock Appreciation	\$58.16	11/19/2003			A		25,000		11/19/20	006	11/18/2013	Common Shares	25,000	\$0	25,00	0	D		
Right						1								1	1		1	1	

Explanation of Responses:

Kathy L. Uttley as attorney-infact for Robert F. Bernstock

11/20/2003

Date

** Signature of Reporting Person

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

POWER OF ATTORNEY

Know all by these presents, that the undersigned officer and/or director of The Scotts Company (the "Company"), hereby constitutes and appoints each of David M. Aronowitz, Andrew B. Coogle and Kathy L. Uttley, signing singly, the undersigned's true and lawful attorney-in-fact to:

1) execute for and on behalf of the undersigned Forms 3, 4 and 5 with respect to the securities of the Company beneficially owned by the undersigned in accordance with Section 16(a) of the Securities Exchange Act of 1934 (the "1934 Act") and the rules and regulations thereunder (and Form 144 with respect to the securities of the Company beneficially owned by the undersigned in accordance with Rule 144 under the Securities Act of 1933 (the "Securities Act"));

2) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4 or 5 (or Form 144), complete and execute any amendment or amendments thereto, and timely file any such form with the United States Securities and Exchange Commission and any stock exchange or similar authority; and

3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform each and every act and thing whatsoever requisite, necessary or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or resubstitution, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the above-named attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the 1934 Act and/or Rule 144 under the Securities Act.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4 and 5 (or Form 144) with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the above-named attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 2nd day of June, 2003.

/s/ Robert F. Bernstock Signature

Robert F. Bernstock

Print Name