

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G
Information Statement Pursuant to Rules 13d-1 and 13d-2
Amendment No. 1

The Scotts Company

(Name of Issuer)

Common Stock

(Title of Class of Securities)

810186106

(CUSIP Number)

Check the following box if a fee is being paid with this statement _____.
(A fee is not required only if the filing person: (1) has a previous
statement on file reporting beneficial ownership of more than five percent
of the class of securities described in item 1: and (2) has filed no
amendment subsequent thereto reporting beneficial ownership of five percent
or less of such class.) (See Rule 13d-7.)

(Continued on following pages)

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CUSIP NO.
810186106

1. Name of Reporting Person
S.S. or I.R.S. Identification No. of Above Person

The Goldman Sachs Group, L.P.

2. Check the Appropriate Box if a Member of a Group

(a) _____
(b) _____

3. SEC Use Only

4. Citizenship or place of Organization

Delaware

Number of Shares Beneficially Owned By Each Reporting Person With

5 Sole Voting Power
0

6 Shared Voting Power
796,358

7 Sole Dispositive Power
0

8 Shared Dispositive Power
796,358

9. Aggregate Amount Beneficially Owned by Each Reporting Person

796,358

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Representing by Amount in Row (9)

4.3%

12. Type of Reporting Person

HC-PN

CUSIP NO.
810186106

1. Name of Reporting Person
S.S. or I.R.S. Identification No. of Above Person

Goldman, Sachs & Co.

2. Check the Appropriate Box if a Member of a Group

(a) _____
(b) _____

3. SEC Use Only

4. Citizenship or place of Organization

New York

Number of Shares Beneficially Owned By Each Reporting Person With

5 Sole Voting Power

0

6 Shared Voting Power

796,358

7 Sole Dispositive Power

0

8 Shared Dispositive Power

796,358

9. Aggregate Amount Beneficially Owned by Each Reporting Person

796,358

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Representing by Amount in Row (9)

4.3%

12. Type of Reporting Person

BD-PN-IA

Item 4. Ownership.

- (a). Amount beneficially owned:
See the responses(s) to Item 9 on the attached cover page(s).
- (b). Percent of class:
See the response(s) to Item 11 on the attached cover page(s).
- (c). Number of shares as to which such person has:
 - (i) Sole power to vote or to direct the vote:
See the response(s) to Item 5 on the attached cover page(s).
 - (ii) Shared power to vote or direct the vote:
See the response(s) to Item 6 on the attached cover page(s).
 - (iii) Sole power to dispose or to direct the disposition of:
See the response(s) to Item 7 on the attached cover page(s).
 - (iv) Shared power to dispose or to direct the disposition of:
See the response(s) to Item 8 on the attached cover page(s).

Item 5. Ownership of Less than Five Percent of a Class
November 10, 1995

Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: December 8, 1995

THE GOLDMAN SACHS GROUP, L.P.

By: /s/ William J. Buckley

Name: William J. Buckley
Title: General Partner

GOLDMAN, SACHS & CO.

By: /s/ William J. Buckley

Name: William J. Buckley
Title: General Partner

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