

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT  
Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 27, 2002  
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THE SCOTTS COMPANY  
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(Exact name of registrant as specified in its charter)

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OHIO

(State or other jurisdiction  
of incorporation)

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1-13292

(Commission File  
Number)

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31-1414921

(IRS Employer  
Identification No.)

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14111 SCOTTSLAWN ROAD, MARYSVILLE, OHIO 43041

(Address of principal executive offices) (Zip Code)

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Registrant's telephone number, including area code (937) 644-0011  
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Index to Exhibits is on Page 3.

Item 7. Financial Statements and Exhibits

(a) None required.

(b) None required.

(c) Exhibits.

23 Consent of Independent Accountants

SIGNATURES

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Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

THE SCOTTS COMPANY

Date: September 27, 2002

By: /s/ David M. Aronowitz

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David M. Aronowitz, Executive Vice President,  
General Counsel and Secretary

INDEX TO EXHIBITS

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Exhibit Number  
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Description  
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Consent of Independent Accountants

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statement on Form S-4 (File No. 333-92186) of The Scotts Company of our report dated October 29, 2001, except for Note 22, as to which the date is December 12, 2001, and paragraph 5 of Note 18, as to which the date is June 5, 2002, and Note 25 and Note 20, as to which the date is September 10, 2002 relating to the financial statements, which appears in the Scotts Company's Current Report on Form 8-K/A dated September 13, 2002. We also consent to the incorporation by reference of our report dated October 29, 2001 relating to the financial statement schedule, which appears in The Scotts Company's Annual Report on Form 10-K for the fiscal year ended September 30, 2001. We also consent to the reference to us under the heading "Experts" in such Registration Statement on Form S-4.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Columbus, Ohio  
September 27, 2002