

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

SCHEDULE 13D

Under the Securities Exchange Act of 1934
(Amendment No. 2)*

THE SCOTTS COMPANY
(Name of Issuer)
Common Stock, No par value
Title of Class of Securities)
810186106
CUSIP Number)
Alan M. Stark
80 Main Street
West Orange, New Jersey 07052
(973) 325-8660

(Name Address, and Telephone Number of Person Authorized to
Receive Notices and Communications)

April 24, 1998
Date of Event which Requires Filing of this Statement)

If this filing person has previously filed a statement on
Schedule 13G to report the acquisition which is the subject of
this Schedule 13D, and is filing this schedule because of Rule
13d-1(b)(3) or (4) check the following box [].

Note: Six copies of this statement, including all exhibits,
should be filed with the Commission. See Rule 13d-1(a)
for other parties to whom copies are to be sent.

*The remainder of this cover page shall be filled out for a
reporting person's initial filing on this form with respect
to the subject class of securities, and for any subsequent
amendment containing information which would alter disclosures
provided in a prior cover page.

The information required on the remainder of this cover page
shall
not be deemed to be "filed" for the purpose of Section 18 of the
Securities Exchange Act of 1934 ("Act") or otherwise subject to
the
liabilities of that section of the Act but shall be subject to
all other provisions of the Act (however, see the Notes).

SCHEDULE 13D

CUSIP No. 810186106

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

LEON G. COOPERMAN
S.S. No. ###-##-####

2) Check the Appropriate Box if a Member of a
Group
(See Instructions)

(a) []
(b) []

3) SEC Use Only

4) Source of Funds:
WC

5) Check if Disclosure of Legal Proceedings is
Required Pursuant to Items 2(d) or 2(e).....
NOT APPLICABLE

6) Citizenship or place of Organization:
UNITED STATES

Number of Shares Bene-	677,800	(7)	Sole voting Power
	677,800	(8)	Shared Voting Power
Each Report-	185,100		185,100
	185,100	(9)	Sole Dispositive Power
With	677,800	(10)	Shared Dispositive Power
	185,100		185,100
	11) Aggregate Amount Beneficially Owned by Each Reporting Person:		862,900
excludes	12) Check if the Aggregate Amount in Row (11) excludes certain shares:		N/A
(11):	13) Percent of Class Represented by Amount in Box (11):		4.6%
	14) Type of Reporting Person		I N

Item 2. Identity and Background.

Associates is also the general partner of Omega Capital Investors, L.P. Omega Capital Investors, L.P. is a private investment firm engaged in the purchase and sale of securities for investment for its own accounts. The principal business and office of Omega Capital Investors, L.P. is c/o Omega Advisors, inc., 88 Pine Street, Wall Street Plaza, 31st Floor, New York, New York 10005.

Item 3. Source and Amount of Funds or Other Consideration.

Cooperman beneficially owns 862,900 Shares. Of this amount, 235,500 Shares were purchased by Omega Capital Partners, L.P., at a cost of \$4,347,779; 21,100 Shares were purchased by Omega Institutional Partners, L.P., at a cost of \$445,334; 23,200 Shares were purchased by Omega Capital Investors, L.P., at a cost of \$676,067; 398,000 Shares were purchased by Omega Overseas Partners, Ltd., at a cost of \$8,456,845; and 185,100 Shares were purchased by the Managed Account at a cost of \$3,738,570. The source of funds for the purchase of all such Shares was investment capital.

Item 5. Interest in Securities of the Issuer.

Based upon the information contained in the Company's Form 10Q for the quarterly period ended January 3, 1998, filed with the Securities & Exchange Commission, there were 18,678,146 Shares

of Common Stock issued and outstanding on February 6, 1998.

Omega

Capital Partners, L.P. owns 235,500 Shares, or 1.3% of those outstanding; Omega Institutional Partners, L.P. owns 21,100 Shares, or 0.1% of those outstanding; Omega Capital Investors, L.P. owns 23,200 Shares, or 0.1% of those outstanding; Omega Overseas Partners, Ltd. owns 398,000 Shares, or 2.1% of those outstanding; and the Managed Account owns 185,100 Shares, or 1.0% of those outstanding.

The following table details the transactions by each of Omega Capital Partners, L.P., Omega Institutional Partners, L.P., Omega Capital Investors, L.P., Omega Overseas Partners, Ltd., and the Managed Account in shares of Common Stock within the 60 day period prior to April 24, 1998 and through the date of this filing.

All such transactions were open market sale transactions.

Omega Capital Partners, L.P.

Date of Transaction	Amount of Shares	Price Per Share
04/22/98	37,000	\$38.01
04/22/98	16,400	38.00
04/23/98	100	38.25
04/23/98	500	38.13
04/24/98	30,400	38.00
04/29/98	800	37.13

Omega Institutional Partner, L.P.

Date of Transaction	Amount of Shares	Price Per Share
04/22/98	2,700	\$38.01
04/22/98	1,500	38.00
04/24/98	2,600	38.00
04/29/98	100	37.13

Omega Capital Investors, L.P.

Date of Transaction	Amount of Shares	Price Per Share
04/22/98	100	\$38.01
04/22/98	1,400	38.00
04/24/98	2,700	38.00
04/29/98	100	37.13

Omega Overseas Partners, Ltd.

Date of Transaction	Amount of Shares	Price Per Share
04/22/98	5,900	\$38.01
04/22/98	24,200	38.00
04/23/98	200	38.25
04/23/98	700	38.13
04/24/98	44,700	38.00
04/29/98	1,400	37.13

The Managed Account

Date of Transaction	Amount of Shares	Price Per Share
04/22/98	11,300	\$38.00
04/22/98	7,300	38.01
04/23/98	200	38.13
04/24/98	19,600	38.00
04/29/98	300	37.13

Cooperman ceased being the beneficial owner of more than five

percent of the number of Shares outstanding on April 24, 1998.

Item 10. Certification.

Inasmuch as the reporting persons are no longer the beneficial owners of more than five percent of the number of shares outstanding, the reporting persons have no further reporting obligation under Section 13(d) of the Securities and Exchange Commission thereunder, and the reporting persons have no obligation to amend this Statement if any material change occurs in the facts set forth herein.

Signature

After reasonable inquiry and to the best of the undersigned's knowledge and belief, the undersigned hereby certifies that the information set forth in this statement is true, complete and correct.

Dated: May 8, 1998

/s/ Alan M. Stark
ALAN M. STARK on behalf of LEON G.
COOPERMAN, pursuant to Power of
Attorney on file.

/s/ Alan M. Stark
ALAN M. STARK on behalf of LEON G.
COOPERMAN, as Managing Member of
Omega Associates, L.L.C. on behalf
of Omega Capital Partners, L.P.,
pursuant to Power of Attorney on file.

/s/ Alan M. Stark
ALAN M. STARK on behalf of LEON G.
COOPERMAN, as Managing Member of
Omega Associates, L.L.C. on behalf
of Omega Institutional Partners, L.P.,
pursuant to Power of Attorney on file.

/s/ Alan M. Stark
ALAN M. STARK on behalf of LEON G.
COOPERMAN, as Managing Member of
Omega Associates, L.L.C. on behalf of
Omega Capital Investors, L.P., pursuant
to Power of Attorney on file.

/s/ Alan M. Stark
ALAN M. STARK on behalf of LEON G.
COOPERMAN, as President of Omega
Advisors, Inc., pursuant to Power
of Attorney on file.

ATTENTION: INTENTIONAL MISSTATEMENTS OR OMISSIONS OF FACT
CONSTITUTE FEDERAL CRIMINAL VIOLATIONS (SEE 18 U.S.C. 1001).