

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

SCHEDULE 13D

Under the Securities Exchange Act of 1934
(Amendment No. 1)*

THE SCOTTS COMPANY
(Name of Issuer)

Common Stock, \$.01 par value
(Title of Class of Securities)

810186106
(CUSIP Number)

Alan M. Stark
80 Main Street

West Orange, New Jersey 07052
(201)325-8660

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

July 16, 1997

(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

(7) Sole voting Power

Number of Shares Beneficially owned by Each Reporting Person With	681,200
(8) Shared Voting Power	167,700
(9) Sole Dispositive Power	681,200
(10) Shared Dispositive Power	167,700
11) Aggregate Amount Beneficially Owned by Each Reporting Person:	848,900
12) Check if the Aggregate Amount in Row (11) excludes certain shares:	N/A
13) Percent of Class Represented by Amount in Box (11):	4.6%
14) Type of Reporting Person	I N

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

Cooperman beneficially owns 848,900 Shares. Of this amount, 266,900 Shares were purchased by Omega Capital Partners, L.P., at a cost of \$4,221,573; 21,900 Shares were purchased by Omega Institutional Partners, L.P., at a cost of \$403,769; 392,400 Shares were purchased by Omega Overseas Partners, Ltd., at a cost of \$7,452,644; and 167,700 Shares were purchased by the Managed Account at a cost of \$2,903,959. 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 March 29, 1997, filed with the Securities & Exchange Commission, there were 18,597,147 Shares of Common Stock issued and outstanding on May 7, 1997. Omega Capital Partners, L.P. owns 266,900 Shares, or 1.4% of those outstanding; Omega Institutional Partners, L.P. owns 21,900 Shares, or 0.1% of those outstanding; Omega Overseas Partners, Ltd. owns 392,400 Shares, or 2.1% of those outstanding; and the Managed Account owns 167,700 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 Overseas Partners, Ltd., and the Managed Account in shares of Common Stock within the 60 day period prior to this filing. All such transactions were open market sale transactions.

Omega Capital Partners, L.P.		
Date of Transaction	Amount of Shares	Price Per Share
07/11/97	2,400	\$29.81
07/14/97	4,600	29.50
07/15/97	61,200	29.92
07/16/97	32,100	30.34
07/17/97	1,000	29.59
07/18/97	400	28.38

Omega Institutional Partner, L.P.		
Date of Transaction	Amount of Shares	Price Per Share
07/10/97	200	\$29.59
07/11/97	200	29.81
07/14/97	400	29.50
07/15/97	4,900	29.92
07/16/97	2,600	30.31
07/17/97	100	29.59

Omega Overseas Partners, Ltd.		
Date of Transaction	Amount of Shares	Price Per Share
07/15/97	5,000	\$29.92
07/16/97	47,000	30.34
07/17/97	1,700	29.59
07/18/97	500	28.38

The Managed Account

Date of Transaction	Amount of Shares	Price Per Share
07/10/97	38,800	\$29.59
07/11/97	1,400	29.81
07/14/97	2,500	29.50
07/15/97	33,200	29.92
07/16/97	17,300	30.34
07/17/97	700	29.59
07/18/97	100	28.38

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: July 23, 1997

/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 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).