

ARONOWITZ DAVID M
 Form 4
 December 02, 2004

FORM 4

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

OMB APPROVAL

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 ARONOWITZ DAVID M

2. Issuer Name and Ticker or Trading Symbol
 SCOTTS COMPANY [SMG]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
 C/O THE SCOTTS COMPANY, 14111 SCOTTSLAWN ROAD

3. Date of Earliest Transaction (Month/Day/Year)
 12/01/2004

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
 EVP, GC and Secretary

(Street)
 MARYSVILLE, OH 43041

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
				(A) or (D)	Price		
				Code	V	Amount	
Common Shares	12/01/2004		A		700	\$ 0	700 D
Common Shares					350		D
Common Shares					1,821.84	(1)	I By 401(K) Plan
Common Shares					6,197.16	(2)	I By Deferral Plan
					193.2	(3)	I

Common
Shares

By Stock
Purchase
Plan

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

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(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	Amount or Number of Shares	
						Date Exercisable	Expiration Date	Title	Amount or Number of Shares
						Code	V	(A)	(D)
Stock Option (right to buy)	\$ 69	12/01/2004		A	16,200	12/01/2007	12/01/2014	Common Shares	16,200

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
ARONOWITZ DAVID M C/O THE SCOTTS COMPANY 14111 SCOTTSLAWN ROAD MARYSVILLE, OH 43041			EVP, GC and Secretary	

Signatures

Kathy L. Uttley as attorney-in-fact for David M. Aronowitz
Date: 12/02/2004

**Signature of Reporting Person

Date

Explanation of Responses:

* 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).

(1) Represents common shares held in the reporting person's account under the Issuer's Retirement Savings Plan ("401(K) Plan") a/o 9/30/04.

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- (2) Represents common shares held in the reporting person's account under the Issuer's Executive Retirement Plan (the "Deferral Plan") a/o 9/30/04.
- (3) Represents common shares held in the reporting person's account under the Issuer's Associate Stock Purchase Plan a/o 9/30/04.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.