FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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## STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL								
OMB Number: 3235-028								
Estimated average burden								
hours per response:	0.5							

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person*  HAGEDORN JAMES						2. Issuer Name and Ticker or Trading Symbol SCOTTS COMPANY [ SMG ]								Relationship of Reporting Person(s) to Issuer (Check all applicable)     X Director X 10% Owner					
(Last) (First) (Middle) C/O HAGEDORN PARTNERSHIP, L.P. 800 PORT WASHINGTON BOULEVARD						3. Date of Earliest Transaction (Month/Day/Year) 12/28/2004							$\exists$	X Officer (give title below) Other (specify below)  Chief Executive Officer					
(Street) PORT WASHIN (City)	IGTON	NY (State)	1105 (Zip)	50	4. 11	4. If Amendment, Date of Original Filed (Month/Day/Year)								ine) X For For	ividual or Joint/Group Filing (Check Applicable  Form filed by One Reporting Person  Form filed by More than One Reporting  Person				
			Table I	- Non-Deriv	/ative	Seci	uritie	s Ac	quire	d, D	isposed o	f, or E	Benefici	ally Own	ed				
1. Title of Security (Instr. 3)  2. Transaction Date (Month/Day/Ye				Execution Date,		3. Transaction Code (Instr. 8)  4. Securities Acquire Disposed Of (D) (Inst			5. Amount of Securities Beneficially Owned Following Reported		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership						
								Code V		Amount	(A) or (D)	Price	Transacti (Instr. 3 a	on(s)			(Instr. 4)		
Common Shares 12/28/200				004	04		S <sup>(1)</sup>		10,900	D	\$72.67	1,792,664		I		See footnotes <sup>(2)(3)</sup>			
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)	Derivative Conversion Date Execution Date, Gecurity or Exercise (Month/Day/Year) if any				ransaction Code (Instr.		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 Securities Underlying Derivative Security (Instr. and 4)		8. Price of Derivative Security (Instr. 5)			10. Ownersh Form: Direct (D or Indire (I) (Instr.	Beneficial ) Ownership ct (Instr. 4)		
					Code	v	(A)	(D)	Date Exerc	isable	Expiration Date	Title	Amount or Number of Shares						

## **Explanation of Responses:**

- 1. Represents the sale for the account of James Hagedorn and certain family members of a portion of their proportionate interest in the Issuer's common shares (the "Common Shares") held by the Hagedorn Partnership.
- 2. Pursuant to Exchange Act Rule 16a-1(a)(1), the Reporting Person may be deemed, solely for purposes of determining whether he is a beneficial owner of more than 10% of the Common Shares, to be the beneficial owner of the securities of the Issuer that are held by Hagedorn Partnership, L.P., a Delaware limited partnership in which the Reporting Person is a general partner.
- 3. Represents the aggregate proportionate interest of James Hagedorn and those family members in whose holdings he may be deemed to have a pecuniary interest in the Common Shares held by Hagedorn Partnership, L.P.

/s/ Rob McMahon, Attorneyin-Fact 12/30/2004

\*\* Signature of Reporting Person Date

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

- $^{\star}$  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).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.