SCOTTS COMPANY Form SC 13G/A February 13, 2004

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

> > SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 2)\*

The Scotts Company (Name of Issuer)

Common Stock (Title of Class of Securities)

> 810186106 (CUSIP Number)

December 31, 2003 (Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed: [X] Rule 13d-1(b) [ ] Rule 13d-1(c) [ ] Rule 13d-1(d)

\*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 the disclosures provided in a prior cover page.

The information required in 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).

CUSIF	9: 810186	5106		Page 1 of	5
1	I.R.S. I	DEN1 Grou	PORTING PERSONS CIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY) up International, Inc.	)	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)			(a)	
3	SEC USE	ONLY	r	(b)	
4	CITIZENS		OR PLACE OF ORGANIZATION		
	Callion		SOLE VOTING POWER		
		5	1,119,940		
NUME	BER OF	6	SHARED VOTING POWER		
	IARES 'ICIALL		NONE		
	INED BY LACH	7	SOLE DISPOSITIVE POWER		
	ORTING CRSON		1,627,900		
WI	ITH:	8	SHARED DISPOSITIVE POWER		
			NONE		
9	AGGREGAI	TE AM	MOUNT BENEFICIALLY OWNED BY EACH REPORTING PERS	NC	
	1,627,90	00	Beneficial ownership disclaimed pursuant to B	Rule 13d-4	
10	CHECK BC (SEE INS		THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTA	AIN SHARES	
11	PERCENT	OF C	CLASS REPRESENTED BY AMOUNT IN ROW 9		

5.1%

- 12 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
  - HC

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SECURITIES AND EXCHANGE COMMISSION Washington, DC 20549

Schedule 13G Under the Securities Exchange Act of 1934

Amendment No. 2

- Item 1(a) Name of Issuer: The Scotts Company
- Item 1(b) Address of Issuer's Principal Executive Offices: 14111 Scottslawn Road Marysville, OH 43041
- Item 2(a) Name of Person(s) Filing: Capital Group International, Inc.
- Item 2(b) Address of Principal Business Office or, if none, Residence: 11100 Santa Monica Blvd. Los Angeles, CA 90025
- Item 2(c) Citizenship: N/A
- Item 2(d) Title of Class of Securities: Common Stock
- Item 2(e) CUSIP Number: 810186106
- Item 3 If this statement is filed pursuant to sections 240.13d-1(b)
  or 240.13d-2(b) or (c), check whether the person filing is a:
   (g) [X] A parent holding company or control person in
   accordance with section 240.13d-1(b) (1) (ii) (G).

Item 4 Ownership

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

See page 2

- (a) Amount beneficially owned:
- (b) Percent of class:
- (c) Number of shares as to which the person has:
- (i) Sole power to vote or to direct the vote:

- (ii) Shared power to vote or to direct the vote:
- (iii) Sole power to dispose or to direct the disposition of:
- (iv) Shared power to dispose or to direct the disposition of:

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Capital Group International, Inc. ("CGII") is the parent holding company of a group of investment management companies that hold investment power and, in some cases, voting power over the securities reported in this Schedule 13G. The investment management companies, which include a "bank" as defined in Section 3(a)(6) of the Securities Exchange Act of 1934 (the "Act") and several investment advisers registered under Section 203 of the Investment Advisers Act of 1940, provide investment advisory and management services for their respective clients which include registered investment companies and institutional accounts. CGII does not have investment power or voting power over any of the securities reported herein. However, by virtue of Rule 13d-3 under the Act, CGII may be deemed to "beneficially own" 1,627,900 shares or 5.1% of the 32,247,000 shares of Common Stock believed to be outstanding.

- Item 5 Ownership of Five Percent or Less of a Class. If this
  statement is being filed to report the fact that as of the date
  hereof the reporting person has ceased to be the beneficial
  owner of more than five percent of the class of securities,
  check the following: []
- Item 6  $$\operatorname{Ownership}$  of More than Five Percent on Behalf of Another Person: N/A
- Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or Control Person.
  - Capital Guardian Trust Company is a bank as defined in Section 3(a)(6) of the Act and an investment adviser registered under Section 203 of the Investment Adviser Act of 1940, and a wholly owned subsidiary of Capital Group International, Inc.
  - Capital International Research and Management, Inc. dba Capital International, Inc. is an investment adviser registered under Section 203 of the Investment Advisers Act of 1940 and is a wholly owned subsidiary of Capital Group International, Inc.
  - 3. Capital International S.A. (CISA) does not fall within any of the categories described in Rule 13d-1(b)(ii)(A-F) but its holdings of any reported securities come within the five percent limitation as set forth in a December 15, 1986 noaction letter from the Staff of the Securities and Exchange Commission to The Capital Group Companies, Inc. CISA is a

wholly owned subsidiary of Capital Group International, Inc.

Item 8  $$\rm Identification$  and Classification of Members of the Group:  $$\rm N/A$$ 

Item 9 Notice of Dissolution of Group: N/A

Item 10 Certification

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By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 10, 2004

Signature: \*David I. Fisher Name/Title: David I. Fisher, Chairman Capital Group International, Inc.

\*By /s/ Kenneth R. Gorvetzian Kenneth R. Gorvetzian Attorney-in-fact

Signed pursuant to a Power of Attorney dated January 30, 2003 included as an Exhibit to Schedule 13G filed with the Securities and Exchange Commission by Capital Group International, Inc. on February 10, 2003 with respect to Acclaim Entertainment Inc

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