

Mail Stop 3561

December 15, 2008

William E. Brown
Chairman and Chief Executive Officer
Central Garden & Pet Company
1340 Treat Boulevard
Suite 600
Walnut Creek, CA 94597

**Re: Central Garden & Pet Company
Form 10-K
Filed November 28, 2007
Definitive Proxy Statement on Schedule 14A
Filed December 31, 2007
Form 10-Q
Filed September 9, 2008
File No. 001-33268**

Dear Mr. Brown:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Brett Cooper
Orrick, Herrington & Sutcliffe LLP
(415) 773-5759