

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A
AMENDMENT NO. 1

CURRENT REPORT
PURSUANT TO SECTION 13 OF 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) May 26, 1997

Central Garden & Pet Company

(Exact name of registrant as specified in its charter)

Delaware

0-20242

68-0275553

(State or other jurisdiction
of incorporation)

(Commission File
Number)

(IRS Employer
Identification No.)

3697 Mt. Diablo Boulevard, Lafayette, California

94549

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code (510) 283-4573

Inapplicable

(Former name or former address, if changed since last report)

Exhibit Index located on page 3

The purpose of this Form 8-K/A is to amend the Form 8-K, which was
filed on May 30, 1997, to provide the required financial statements.

Item 7. Financial Statement and Exhibits

- (a) (1) Financial Statements of the Sandoz Flea and Tick Protection
Business are attached as Exhibit 1.3 hereto.
- (a) (2) Independent Auditors' Report is included in Exhibit 1.3
hereto.
- (b) (1) Pro Forma Financial Information is attached as Exhibit 1.4
hereto.
- (c) See attached Exhibit Index.

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EXHIBIT INDEX

Number	Exhibit
1.1	Press Release dated May 26, 1997./*/
1.2	Amended and Restated Asset Purchase Agreement, dated as of February 3, 1997, as amended by Amendment No. 1 thereto, dated as of April 22, 1997, and Amendment No. 2 thereto, dated as of May 23, 1997./*/
1.3	Financial Statements of the Sandoz Flea and Tick Protection Business (including Independent Auditors' Report).
1.4	Pro Forma Financial Information.

1.5 Independent Auditors' Consent.

- -----

/*/ Incorporated by reference to Exhibits 1.1 and 1.2, respectively, of the Company's Form 8-K Current Report filed on May 30, 1997.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CENTRAL GARDEN & PET COMPANY

By /s/ Robert B. Jones

Robert B. Jones, Vice President
and Chief Financial Officer

Dated: July 14, 1997

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INDEPENDENT AUDITORS' REPORT

Sandoz Agro, Inc.
Des Plaines, Illinois:

We have audited the accompanying statements of net assets to be acquired of the Sandoz Flea and Tick Protection Business (the "Business"), a line of business owned by Sandoz Agro, Inc. ("Sandoz Agro"), a wholly owned subsidiary of Sandoz Ltd., as of September 30, 1996 and December 31, 1995 and the related statements of revenues, direct expenses and identified corporate expenses before interest and taxes for the nine months ended September 30, 1996 and the years ended December 31, 1995 and 1994. These financial statements are the responsibility of Sandoz Agro's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, such financial statements present fairly, in all material respects, the net assets to be acquired of the Sandoz Flea and Tick Protection Business as of September 30, 1996 and December 31, 1995 and the results of its revenues, direct expenses and identified corporate expenses before interest and taxes for the nine months ended September 30, 1996 and the years ended December 31, 1995 and 1994 in conformity with generally accepted accounting principles.

As discussed in Note 2 to the financial statements, the Sandoz Flea and Tick Protection Business is a line of business owned by Sandoz Agro. The Business receives managerial and administrative support from Sandoz Agro. Certain expenses included in the financial statements represent allocations of amounts applicable to Sandoz Agro. As a result, the Business' net assets to be acquired and the results of its revenues, direct expenses and identified corporate expenses before interest and taxes may not be indicative of conditions that would have existed or results that would have occurred had the Business operated as an unaffiliated entity.

DELOITTE & TOUCHE LLP

San Francisco, California
December 20, 1996
(May 23, 1997 as to Note 9)

SANDOZ FLEA AND TICK PROTECTION BUSINESS
(A LINE OF BUSINESS OWNED BY SANDOZ AGRO, INC.)

STATEMENTS OF NET ASSETS TO BE ACQUIRED
MARCH 31, 1997 (UNAUDITED), SEPTEMBER 30, 1996
AND DECEMBER 31, 1995 (IN THOUSANDS)

<TABLE>
<CAPTION>

	MARCH 31, 1997 (UNAUDITED)	SEPTEMBER 30, 1996	DECEMBER 31, 1995
<S>	<C>	<C>	<C>
ASSETS			
CURRENT ASSETS:			
Inventories	\$10,051	\$19,271	\$16,121
Prepaid expenses and other assets	515	292	549
	-----	-----	-----
Total current assets	10,566	19,563	16,670
PROPERTY, PLANT AND EQUIPMENT - Net	10,439	10,826	11,473
	-----	-----	-----
TOTAL ASSETS	21,005	30,389	28,143
	-----	-----	-----

LIABILITIES

CURRENT LIABILITIES:

Accounts payable	1,961	764	1,883
Accrued expenses	3,261	3,722	4,375
	-----	-----	-----
Total current liabilities	5,222	4,486	6,258
	-----	-----	-----
NET ASSETS TO BE ACQUIRED	\$15,783	\$25,903	\$21,885
	=====	=====	=====

</TABLE>

See notes to financial statements.

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SANDOZ FLEA AND TICK PROTECTION BUSINESS
(A LINE OF BUSINESS OWNED BY SANDOZ AGRO, INC.)

STATEMENTS OF REVENUES, DIRECT EXPENSES AND IDENTIFIED
CORPORATE EXPENSES BEFORE INTEREST AND TAXES
SIX MONTHS ENDED MARCH 31, 1997 (UNAUDITED),
NINE MONTHS ENDED SEPTEMBER 30, 1996
AND YEARS ENDED DECEMBER 31, 1995 AND 1994 (IN THOUSANDS)

<TABLE>

<CAPTION>

	SIX MONTHS ENDED MARCH 31, 1997 (UNAUDITED)	NINE MONTHS ENDED SEPTEMBER 30, 1996	YEARS ENDED DECEMBER 31, ----- 1995 1994	
<S>	<C>	<C>	<C>	<C>
NET SALES	\$25,107	\$54,866	\$95,426	\$87,808
	-----	-----	-----	-----
COST OF SALES	17,803	21,266	35,587	33,194
	-----	-----	-----	-----
GROSS MARGIN	7,304	33,600	59,839	54,614
EXPENSES:				
Selling, general and administrative	11,797	22,000	32,059	30,733
Research and development	1,711	2,891	4,287	5,106
	-----	-----	-----	-----
INCOME (LOSS) BEFORE INTEREST AND TAXES	\$ (6,204)	\$ 8,709	\$23,493	\$18,775
	=====	=====	=====	=====

</TABLE>

See notes to financial statements.

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SANDOZ FLEA AND TICK PROTECTION BUSINESS
(A LINE OF BUSINESS OWNED BY SANDOZ AGRO, INC.)

NOTES TO FINANCIAL STATEMENTS
SIX MONTHS ENDED MARCH 31, 1997 (UNAUDITED)
NINE MONTHS ENDED SEPTEMBER 30, 1996 AND
THE YEARS ENDED DECEMBER 31, 1995 AND 1994 (DOLLARS IN THOUSANDS)

1. ORGANIZATION AND OPERATIONS

Sandoz Flea and Tick Protection Business (the "Business"), a line of business owned by Sandoz Agro, Inc. ("Sandoz Agro"), a wholly owned subsidiary of Sandoz Ltd., manufactures, packages, markets and distributes pest protection products for consumer, veterinary and professional pest management markets in the United States and Canada. The Business includes manufacturing, research and administrative personnel in its manufacturing facility in Dallas, Texas as well as certain sales, marketing and administrative personnel located at the Sandoz Agro corporate headquarters in Des Plaines, Illinois. Most of the customers of the Business are distributors.

2. BASIS OF PRESENTATION

The Business is not a "stand-alone" division or subsidiary of Sandoz Agro and was not generally accounted for separately. As a result, the distinct and separate accounts necessary to present individual balance sheets and income statements of the Business as of September 30, 1996 and December 31, 1995 and for the nine months ended September 30, 1996 and the years ended December 31, 1995 and 1994 have not been maintained.

The Business does not maintain stand-alone corporate treasury, legal, tax and

other similar corporate support functions. Corporate general and administrative expenses have not been previously allocated to the Business. For purposes of preparing the financial statements, certain of these corporate costs along with other Sandoz Agro expenses were allocated using allocation methods (see Note 8). However, Sandoz Agro's systems and procedures do not provide sufficient information to develop a reasonable cost allocation for income taxes, corporate debt and interest expense.

With respect to cash flows, purchases of inventory, payroll, capital and other expenditures are funded by Sandoz Agro. Sales are billed and collected by Sandoz Agro. Accordingly, the Business maintains only a minimal petty cash balance.

FINANCIAL STATEMENT PRESENTATION - Due to the limitations noted above, the following financial information is presented:

- . Statements of Net Assets to be Acquired. These statements include only the net assets of the Business being purchased by Central Garden & Pet Company ("Central") (see Note 9).
- . Statements of Revenues, Direct Expenses and Identified Corporate Expenses before Interest and Taxes, including all corporate cost allocations for which a reasonable method of allocating the costs to the operations can be developed.

Statements of Cash Flows are not presented as the Business has essentially no cash flow.

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3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INVENTORIES - Inventories are stated at the lower of cost (first-in, first-out) or market.

PROPERTY, PLANT AND EQUIPMENT is recorded at cost. Depreciation is provided using a straight line method over the estimated useful lives of the assets. The carrying amount of long-lived assets is evaluated annually to determine if adjustment to the depreciation period or to the unamortized balance is warranted. Ranges of estimated useful lives for computing depreciation are as follows:

Buildings and improvements	3-40 years
Machinery and equipment	1-10 years
Furniture and fixtures	1-7 years

REVENUE RECOGNITION - Sales are recorded at the date of shipment.

USE OF ESTIMATES - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Inventory reserves and corporate cost allocations of certain selling, general and administrative expenses represent significant estimates.

INTERIM FINANCIAL STATEMENTS - The condensed financial statements as of and for the six months ended March 31, 1997 are unaudited. These financial statements, in the opinion of Sandoz Agro, include all adjustments (consisting only of normal recurring adjustments) necessary for a fair presentation of the results for those interim periods. The results of operations for the six months ended March 31, 1997 are not necessarily indicative of the results to be expected for the full year.

4. INVENTORIES

Inventories include the following:

<TABLE>

<CAPTION>

	MARCH 31, 1997 (UNAUDITED)	SEPTEMBER 30, 1996	DECEMBER 31, 1995
<S>	<C>	<C>	<C>
Raw materials and work in process	\$ 6,238	\$ 9,347	\$ 7,962
Finished goods	3,813	9,924	8,159
	-----	-----	-----
Total	\$10,051	\$19,271	\$16,121
	=====	=====	=====

</TABLE>

Inventories were written down by approximately \$6.5 million during the six months ended March 31, 1997 as the Business discontinued certain products.

These writedowns occurred in certain product lines such as Zodiac, Nature Signature, Quick Strike, Starbar, and Specialty as a result of changes within the industry and significant increased competitive pressure from competing products such as Program, Frontline and Advantage. Additionally, the Quick Strike product did not perform as intended.

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5. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment includes the following:

<TABLE>

<CAPTION>

	SEPTEMBER 30, 1996	DECEMBER 31, 1995
<S>	<C>	<C>
Land	\$ 1,947	\$ 1,947
Buildings and improvements	14,299	14,166
Machinery and equipment	15,352	14,513
Furniture and fixtures	1,600	1,600
Construction in progress	725	1,303
	-----	-----
Total	33,923	33,529
Less accumulated depreciation	(23,097)	(22,056)
	-----	-----
Net property, plant and equipment	\$ 10,826	\$ 11,473
	=====	=====

</TABLE>

Purchases of property, plant and equipment for the nine months ended September 30, 1996 and the years ended December 31, 1995 and 1994 were \$401, \$1,486 and \$844, respectively. Depreciation expense for the nine months ended September 30, 1996 and the years ended December 31, 1995 and 1994 was \$1,041, \$1,591 and \$2,054, respectively.

6. ACCRUED EXPENSES

Accrued expenses includes the following:

<TABLE>

<CAPTION>

	SEPTEMBER 30, 1996	DECEMBER 31, 1995
<S>	<C>	<C>
Accrued marketing allowances	\$1,259	\$2,152
Accrued property taxes	559	597
Other	1,904	1,626
	-----	-----
Total	\$3,722	\$4,375
	=====	=====

</TABLE>

Other is primarily comprised of royalties, employee payroll and benefits, freight and other plant accruals, and sales tax.

7. EMPLOYEE BENEFIT PLANS

Employees of the Business are participants in the Sandoz Agro sponsored defined benefit pension and postretirement health care benefit programs. Sandoz Agro allocates postretirement benefit costs to the Business as part of their corporate cost allocations. The Sandoz Agro, Inc. Pension Plan is noncontributory with benefits related to an employee's length of service and compensation rate. Postretirement health care benefits call for 50% cost sharing between Sandoz Agro and the participants. Participants are eligible to receive these benefits through age 65.

Pursuant to the terms of the Amended and Restated Asset Purchase Agreement (see Note 9) employees of Sandoz Agro that become employees of Central will be transferred from the Sandoz Agro defined

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benefit pension plan, into a newly established Central defined benefit pension plan or a defined contribution plan that provides substantially equivalent benefits to the Sandoz Agro defined benefit plan. If the pension plan participants are transferred to a new defined benefit plan, Sandoz Agro is required to contribute assets to the new plan equivalent to the average of the accumulated benefit obligation and the projected benefit obligation at the closing date.

Sandoz Agro employees are also eligible to participate in the Sandoz Agro, Inc. Savings Plan. Sandoz Agro matches 100% of employee contributions up to 6% of the employee's salary. Pursuant to the terms of the Amended and Restated Asset Purchase Agreement (see Note 9) participants in the savings plan that transfer to Central will have their company matching contributions fully vested as of the closing date.

Based upon the number of participants and their respective demographic data, the costs of postretirement benefits for the Business were as follows:

<TABLE>

<CAPTION>

	NINE MONTHS ENDED SEPTEMBER 30,	YEARS ENDED DECEMBER 31,	
	1996	1995	1994
<S>	<C>	<C>	<C>
Pension expense:			
Defined benefit plan	\$216	\$316	\$253
Defined contribution plan	234	293	291
Postretirement health care benefits	59	100	101

</TABLE>

As of September 30, 1996, the estimated accumulated benefit obligation and projected benefit obligation related to the participants of the Business in the Sandoz Agro defined benefit pension plan was \$2,987 and \$4,691, respectively. The discount rate assumption used to determine the accumulated benefit obligation and the projected benefit obligation as of September 30, 1996 was 7.75%. The salary increase assumption used to determine the projected benefit obligation as of September 30, 1996 was 4.5%.

As of September 30, 1996, the estimated accumulated postretirement benefit obligation for the participants of the Business in the Sandoz Agro postretirement health care benefit program was \$377. The discount rate used to determine the accumulated postretirement benefit obligation as of September 30, 1996 was 7.75%.

8. CORPORATE ALLOCATIONS

The Business does not maintain stand-alone corporate treasury, legal, tax and other similar corporate support functions. The Business does record certain corporate expenses related primarily to employee payroll and benefits, insurance and corporate facilities costs. For purposes of preparing the financial information for the Business, certain expenses of Sandoz Agro were allocated based upon a variety of factors which include sales of the Business, the number of employees of the Business, and the identification of costs specifically attributable to the Business. Management believes that these allocations are based on assumptions that are reasonable under the circumstances; however, the Business' net assets to be acquired and the results of revenues, direct expenses and identified corporate expenses before interest and taxes may not be indicative of conditions that would have existed or results that would have occurred had the Business operated as an unaffiliated entity.

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The following represents a summary of the corporate costs allocated to the Business which were included in the Statements of Revenues, Direct Expenses and Identified Corporate Expenses before Interest and Taxes:

<TABLE>

<CAPTION>

	NINE MONTHS ENDED SEPTEMBER 30,	YEARS ENDED DECEMBER 31,	
	1996	1995	1994
<S>	<C>	<C>	<C>
Selling, general and administrative	\$8,070	\$12,417	\$13,074

</TABLE>

9. SALE OF THE SANDOZ FLEA AND TICK PROTECTION BUSINESS

On February 3, 1997, Novartis Inc. ("Novartis") (successor by merger to Sandoz Ltd.), the parent company of Sandoz Agro, entered into an Amended and Restated Asset Purchase Agreement (which was amended on April 22, 1997 and May 23, 1997) with Central whereby Central agreed to purchase certain assets and intellectual properties and assume certain liabilities of the Business for \$31,000. The sale of the Business closed on May 23, 1997.

In connection with the Amended and Restated Asset Purchase Agreement, Novartis and Central entered into a Toll Manufacturing Agreement. Under the terms of the Toll Manufacturing Agreement, for up to two years, Novartis will purchase from Central, and Central will sell to Novartis certain products historically manufactured by the Business and sold to other Sandoz Ltd.

affiliates. No minimum quantities of annual production of products or minimum purchase quantities are set forth or implied in the Toll Manufacturing Agreement, and no penalties will be imposed on Novartis for not purchasing such products.

Under the terms of a Transition Services Agreement, Novartis will provide management information systems, customer service, and financial and other administrative services support to Central for up to three months at fees based upon actual hours incurred, the cost of Novartis personnel, actual travel expenses, and any costs to Novartis in providing such services.

Pursuant to the terms of the Amended and Restated Asset Purchase Agreement, Novartis is liable for all product claims on products manufactured prior to the closing date of the acquisition. Additionally, Central is indemnified for a period of 25 years for any environmental contingencies associated with the Business that existed as of the closing date.

10. TRANSACTIONS WITH RELATED PARTIES

Sales to affiliates of Sandoz Ltd. for the nine months ended September 30, 1996 and the years ended December 31, 1995 and 1994 were \$2,110, \$3,826 and \$1,408, respectively. Purchases of inventory from Sandoz Ltd. affiliates for the nine months ended September 30, 1996 and the years ended December 31, 1995 and 1994 were \$4,037, \$6,555 and \$6,425, respectively.

UNAUDITED PRO FORMA CONDENSED FINANCIAL INFORMATION

Central Garden & Pet Company's (the "Company") acquisition of the Sandoz Flea and Tick Protection Business ("Sandoz Flea and Tick") will be accounted for under the "purchase" method of accounting which requires the purchase price to be allocated to the acquired assets and liabilities assumed of Sandoz Flea and Tick on the basis of their estimated fair values as of the date of acquisition. The following unaudited pro forma consolidated condensed balance sheet gives effect to the acquisition of Sandoz Flea and Tick as if it occurred on March 29, 1997 and the pro forma consolidated condensed statements of income give effect to the acquisition as if it occurred on October 1, 1995 and include adjustments directly attributable to the acquisition and expected to have a continuing impact on the combined company (collectively, the "Unaudited Pro Forma Financial Information"). As the Unaudited Pro Forma Financial Information has been prepared based on preliminary estimates of fair values, amounts actually recorded may change upon determination of the total purchase price and additional analysis of individual assets acquired and liabilities assumed.

The Unaudited Pro Forma Financial Information and related notes are provided for informational purposes only and are not necessarily indicative of the consolidated financial position or results of operations of the Company as they may be in the future or as they might have been had the acquisition been effected on the assumed dates. The Unaudited Pro Forma Financial Information should be read in conjunction with the historical consolidated financial statements of the Company, and the related notes thereto, which are included in the Company's Annual Report on Form 10-K for the year ended September 28, 1996 and the Company's Quarterly Results on Form 10-Q, for the six months ended March 29, 1997, and the historical financial statements of Sandoz Flea and Tick, and the related notes thereto, presented elsewhere in this Current Report on Form 8-K. See Exhibit 1.3 attached hereto.

UNAUDITED PRO FORMA CONSOLIDATED CONDENSED BALANCE SHEET

MARCH 29, 1997

(In thousands)

<TABLE>

<CAPTION>

	Historical		Pro Forma for the Sandoz Flea and Tick Acquisition	
	Central Garden	Sandoz Flea and Tick	Adjustments	Combined
	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>
ASSETS:				
Cash	\$ 14,843		\$ (6,000) (a)	\$ 8,843
Inventories	270,722	\$ 10,051	4,092 (b)	284,865
Other current assets	135,598	515	(85) (c)	136,028
Land, buildings, improvements and equipment - net	15,950	10,439	(4,700) (d)	21,689
Other assets	86,643		23,735 (e)	110,378
	-----	-----	-----	-----
Total	\$ 523,756	\$ 21,005	\$ 17,042	\$ 561,803
	=====	=====	=====	=====
LIABILITIES AND SHAREHOLDERS' EQUITY:				
Current liabilities	\$ 261,636	\$ 5,222	\$ 32,448 (f)	\$ 299,306
Long-term debt	117,025			117,025
Deferred items	1,670		377 (g)	2,047
Shareholders' equity	143,425	15,783	(15,783) (h)	143,425
	-----	-----	-----	-----
Total	\$ 523,756	\$ 21,005	\$ 17,042	\$ 561,803
	=====	=====	=====	=====

</TABLE>

Notes to Unaudited Pro Forma Consolidated Condensed Balance Sheet

- -----

<TABLE>

- <S>
- <C>
- (a) Adjustment to eliminate cash used to acquire Sandoz Flea and Tick.
- (b) Includes \$4.2 million of methoprene inventory held by Novartis Inc. to be delivered at a later date and an adjustment to record acquired inventories at estimated fair value.
- (c) To eliminate trade account balances between the Company and Sandoz Flea and Tick.
- (d) Adjustment to record acquired property, plant and equipment at estimated fair value.

(e) Adjustment to record the excess of purchase price over the estimated fair value of identifiable net assets acquired as computed below:

Cash paid to Sandoz Agro	\$
31,000	
Total estimated direct fees and expenses in connection with acquisition	
3,600	

Total purchase price	\$
34,600	

=====	
Preliminary allocation of purchase price:	
Inventories	\$
14,143	
Other current assets	
430	
Property, plant and equipment	
5,739	
Current liabilities	
(14,727)	
Postretirement benefit liability	
(377)	
Excess of purchase price over the estimated fair value of identifiable net assets acquired	
29,392	

Total purchase price	\$
34,600	

=====	
Excess of purchase price over the fair value of identifiable net assets acquired	\$
29,392	
Down payment made to Sandoz Agro in February 1997	
(5,000)	
Direct fees and expenses paid through March 29, 1997 in connection with acquisition	
(657)	

Net adjustment	\$
23,735	

(f) Adjustment to reflect the following:

To eliminate trade account balances between the Company and Sandoz Flea and Tick	\$
(85)	
To accrue for severance costs associated with contractual obligations for former Sandoz Agro employees	
5,100	
To accrue for prior Sandoz Agro product registration and other commitments with no future benefit to the Company	
2,390	
To accrue for costs associated with exiting certain activities of the acquired business	
1,600	
To adjust sales returns allowance to conform with the Company's policy	
500	
To accrue direct fees and expenses in connection with the acquisition of Sandoz Flea and Tick	
2,943	
To record line of credit borrowings to finance the acquisition of Sandoz Flea and Tick	
20,000	

Net adjustment	\$
32,448	

(g) Adjustment to record the Sandoz Flea and Tick accumulated postretirement benefit obligation.

(h) Adjustment to eliminate Sandoz's invested capital in Sandoz Flea and Tick.
</TABLE>

UNAUDITED PRO FORMA CONSOLIDATED CONDENSED STATEMENT OF INCOME
FOR THE FISCAL YEAR ENDED SEPTEMBER 28, 1996
(In thousands, except per share data)
<TABLE>
<CAPTION>

Adjustments the Paws and Kenlin Acquisitions	Pro Forma for the Sandoz					
	Historical		Flea and Tick Acquisition		for	
	Central Garden	Sandoz Flea and Tick	Adjustments	Combined	Historical Four Paws and Kenlin	Four
Kenlin Pro Forma Combined	-----	-----	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>	<C>	<C>
<C>						
Net sales	\$619,622	\$ 73,304	\$ (3,149) (a)	\$689,777	\$ 86,411	\$
(6,005) (e) \$770,183						
Cost of goods sold and occupancy	535,189	28,222	(5,179) (b)	558,232	55,744	
(4,133) (f) 609,843	-----	-----	-----	-----	-----	----
Gross profit	84,433	45,082	2,030	131,545	30,667	
(1,872) 160,340						
Selling, general and administrative expenses	66,945	29,021	422 (c)	96,388	20,159	
(1,917) (g) 114,630						
Research and development expenses		3,991		3,991		
3,991	-----	-----	-----	-----	-----	----
Income from operations	17,488	12,070	1,608	31,166	10,508	
45 41,719						
Interest and other expenses	3,023		1,800 (d)	4,823	377	
2,659 (h) 7,859	-----	-----	-----	-----	-----	----
Income before income taxes	14,465	12,070	(192)	26,343	10,131	
(2,614) 33,860						
Income taxes	6,017		4,941 (i)	10,958	4,235	
(1,841) (i) 13,352	-----	-----	-----	-----	-----	----
Net income	\$ 8,448	\$ 12,070	\$ (5,133)	\$ 15,385	\$ 5,896	\$
(773) \$ 20,508	=====	=====	=====	=====	=====	
Net income per common and common equivalent share:						
Primary	\$ 0.72			\$ 1.31		
\$ 1.50						
Fully diluted	\$ 0.71			\$ 1.29		
\$ 1.48						
Weighted average common and common equivalent shares outstanding:						
Primary	11,702			11,702		
1,965 (j) 13,667						
Fully diluted	11,904			11,904		
1,965 (j) 13,869						

Notes to Unaudited Pro Forma Consolidated Condensed Statement of Income

<TABLE>

<S>

<C>

(a) Adjustment to eliminate historical sales from Sandoz Flea and Tick to the Company.

(b) Adjustment to eliminate cost of sales for historical sales from Sandoz Flea and Tick to the Company.
\$(3,149)

To adjust for the reduced price of methoprene purchased from Novartis Inc. in connection with the
methoprene supply agreement entered into in connection with the acquisition of Sandoz Flea and Tick.
(2,030)

Net adjustment
\$(5,179)

(c) Adjustment to reflect the amortization of the excess of purchase price over the fair value of identifiable
net assets acquired. The excess of the purchase price over the fair value of identifiable net assets
acquired is amortized over 40 years.

\$ 735
Adjustment to reduce building lease expense as a result of former Sandoz Agro administrative employees

being required to move out of the Sandoz Agro corporate headquarters to another leased facility.
(313)

Net adjustment
\$ 422
=====

(d) Interest expense for line of credit borrowings to finance the acquisition of Sandoz
Flea and Tick.

(e) Adjustment to eliminate historical sales from Four Paws to the Company.

(f) Adjustment to eliminate cost of sales for historical sales from Four Paws to the Company.
\$(6,005)

Adjustment to reclassify certain Kenlin costs to conform with the Company's policy.
1,872

Net adjustment
\$(4,133)
=====

(g) Reduction in operating lease costs in connection with lease agreement entered into with the former owner
of Four Paws.

\$ (464)
Reduction in salary expense in connection with employment agreement entered into with the former owner
of Four Paws.

(574)
Amortization of the excess of purchase price over the fair value of identifiable net assets of Four Paws
acquired. The excess of the purchase price over the fair value of the identifiable net assets of Four Paws
acquired is amortized over 40 years.
869

Amortization of the excess of purchase price over the fair value of identifiable net assets of Kenlin acquired.
The excess of the purchase price over the fair value of identifiable net assets of Kenlin acquired is
amortized over 40 years.
114

Adjustment to reclassify certain Kenlin costs to conform with the Company's policy.
(1,862)

Net adjustment
\$(1,917)
=====

(h) To increase interest expense associated with the issuance of 6% convertible subordinated notes issued to
finance the acquisition of Four Paws.

\$ 2,700
To reduce interest expense on note payable to former shareholder required to be repaid in connection with
the acquisition of Four Paws.

(41)

Net adjustment
\$ 2,659
=====

(i) Adjustment to the historical provision for income taxes to give effect to the pro forma adjustments discussed
above and to record a provision for income taxes for Sandoz Flea and Tick.

(j) To record issuance of common shares of the Company's common stock to acquire Four Paws and Kenlin.
</TABLE>

UNAUDITED PRO FORMA CONSOLIDATED CONDENSED STATEMENTS OF INCOME
FOR THE SIX MONTHS ENDED MARCH 29, 1997
(In thousands, except per share data)
<TABLE>
<CAPTION>

Forma	Historical	Pro Forma for the Sandoz Flea and Tick Acquisition	Pro
Adjustments			for
the	Central Sandoz		Historical Four
Paws Pro Forma	Garden Flea and Tick Adjustments	Combined	Four Paws
Acquisitions Combined			

<S> <C>	<C>	<C>	<C>	<C>	<C>	<C>
Net sales (1,368) (e) \$366,389	\$336,485	\$ 25,107	\$ (715) (a)	\$ 360,877	\$ 6,880	\$
Cost of goods sold and occupancy (1,368) (e) 304,011	285,315	17,803	(1,300) (b)	301,818	3,561	
-----	-----	-----	-----	-----	-----	-----
Gross profit -- 62,378	51,170	7,304	585	59,059	3,319	
Selling, general and administrative expenses (569) (f) 57,428	42,844	11,797	289 (c)	54,930	3,067	
Research and development expenses 1,711		1,711		1,711		
Write-off of goodwill 1,402					1,402	
-----	-----	-----	-----	-----	-----	-----
Income (loss) from operations 569 1,837	8,326	(6,204)	296	2,418	(1,150)	
Interest and other expenses 610 (g) 4,313	2,747		1,010 (d)	3,757	(54)	
-----	-----	-----	-----	-----	-----	-----
Income (loss) before income taxes (41) (2,476)	5,579	(6,204)	(714)	(1,339)	(1,096)	
Income taxes (benefit) (269) (h) (670)	2,348		(2,913) (h)	(565)	164	
-----	-----	-----	-----	-----	-----	-----
Net income (loss) 228 \$ (1,806)	\$ 3,231	\$ (6,204)	\$ 2,199	\$ (774)	\$ (1,260)	\$
=====	=====	=====	=====	=====	=====	=====
Net income per common and common equivalent share:						
Primary \$ (0.12)	\$ 0.21			\$ (0.05)		
Fully diluted \$ (0.12)	\$ 0.21			\$ (0.05)		
Weighted average common and common equivalent shares outstanding:						
Primary 282 (i) 15,482	15,200			15,200		
Fully diluted 282 (i) 15,566	15,284			15,284		

Notes to Unaudited Pro Forma Consolidated Condensed Statement of Income

<TABLE>

<S>

<C>

(a) Adjustment to eliminate historical sales from Sandoz Flea and Tick to the Company.

(b) Adjustment to eliminate cost of sales for historical sales from Sandoz Flea and Tick to the Company.

\$ (715)

To adjust for the reduced price of methoprene purchased from Novartis Inc. in connection with the methoprene supply agreement entered into in connection with the acquisition of Sandoz Flea and Tick.
(585)

Net adjustment

\$(1,300)

=====

(c) Adjustment to reflect the amortization of the excess of purchase price over the fair value of identifiable net assets acquired. The excess of the purchase price over the fair value of identifiable net assets acquired is amortized over 40 years.

\$ 367

Adjustment to reduce building lease expense as a result of former Sandoz Agro administrative employees being required to move out of the Sandoz Agro corporate headquarters to another leased facility.

(78)

Net adjustment

\$	289	
=====		
(d)	Interest expense for line of credit borrowings to finance the acquisition of Sandoz Flea	
\$	900	and Tick.
	To reduce interest income on proceeds of 6% convertible subordinated notes used to finance a portion of the	
	acquisition of Sandoz Flea and Tick.	
110		

	Net adjustment	
\$	1,010	
=====		
(e)	Adjustment to eliminate sales and cost of sales for historical sales from Four Paws to the Company.	
(f)	Reduction in operating lease costs in connection with lease agreement entered into with the former owner	
	of Four Paws.	
\$	(116)	
	Reduction in salary expense in connection with employment agreement entered into with the former owner	
	of Four Paws.	
(144)		
	Amortization of the excess of purchase price over the fair value of identifiable net assets of Four Paws	
	acquired. The excess of the purchase price over the fair value of the identifiable net assets of Four Paws	
	acquired is amortized over 40 years.	
217		
	Elimination of forgiveness of loans to Four Paws shareholder and family in connection with the asset purchase	
	agreement between the Company and Four Paws.	
(526)		

	Net adjustment	
\$	(569)	
=====		
(g)	To increase interest expense associated with the issuance of 6% convertible subordinated notes issued to	
	finance the acquisition of Four Paws.	
\$	355	
	To reduce interest expense on note payable to former shareholder required to be repaid in connection with	
	the acquisition of Four Paws.	
(10)		
	To reduce interest income on proceeds of 6% convertible subordinated notes used to finance the acquisition of	
	Four Paws.	
265		

	Net adjustment	
\$	610	
=====		
(h)	Adjustment to the historical provision for income taxes to give effect to the pro forma adjustments discussed	
	above and to record a provision for income taxes for Sandoz Flea and Tick.	
(i)	To record issuance of common shares of the Company's common stock to acquire Four Paws.	

</TABLE>

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in Central Garden & Pet Company's Registration Statements Nos. 333-09865, 333-01238, 33-96816, 33-89216 and 33-72326 on Forms S-8, Nos. 333-05261 and 333-22209 on Forms S-4 and Nos. 33-86284 and 333-21603 on Forms S-3 of our report on the Sandoz Flea and Tick Protection Business dated December 20, 1996 (May 23, 1997 as to Note 9) appearing in this Current Report on Form 8-K/A of Central Garden & Pet Company.

DELOITTE & TOUCHE LLP

San Francisco, California
July 11, 1997