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

FORM 10Q

(Mark One)

[X] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1034

For the quarterly period ended March 29, 1997

or

[ ] TRANSITION REPORT PURSUANT OF SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from ______________ to ______________

Commission File Number: 0 - 20242

CENTRAL GARDEN & PET COMPANY

<TABLE>

<S>	<C>
Delaware	68-0275553
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

3697 Mt. Diablo Blvd., Suite 310, Lafayette, California 94549

(Address of principle executive offices)

(510) 283-4573

(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year, if changed since last report)
</TABLE>

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. [x] Yes [ ] No

APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY PROCEEDINGS DURING THE PRECEDING FIVE YEARS:

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Sections 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court.
[ ]

APPLICABLE ONLY TO CORPORATE ISSUERS:

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Common Stock Outstanding as of March 29, 1997 13,112,871

Class B Stock Outstanding as of March 29, 1997 1,863,167

CENTRAL GARDEN & PET COMPANY

Part I- FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

CENTRAL GARDEN & PET COMPANY

CONSOLIDATED BALANCE SHEETS

<TABLE>

<CAPTION>

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	September 28, 1996	March 29, 1997 (Unaudited)
	(In thousands)	
ASSETS		
Current Assets:		
Cash & cash equivalents	$ 1,272	$ 14,843
Accounts receivable (less allowance for doubtful accounts of $5,278 and $4,705)	62,231	127,197
Inventories	169,835	270,722
Prepaid expenses and other assets	7,132	8,401
Total current assets	240,470	421,163
Land, Buildings, Improvements and Equipment:		
Land	431	469
Buildings and improvements	3,450	6,882
Transportation equipment	3,161	3,323
Warehouse equipment	7,878	10,468
Office furniture and equipment	8,046	10,041
Total	22,966	31,183
Less accumulated depreciation and amortization	11,502	15,233
Land, buildings, improvements and equipment - net	11,464	15,950
Goodwill	29,971	72,957
Other Assets	1,759	13,686
Total	$ 283,664	$ 523,756
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities:		
Notes payable	$ 27,904	$ 600
Accounts payable	104,049	247,761
Accrued expenses	11,243	12,815
Current portion of long-term debt	1,604	460
Total current liabilities	144,800	261,636
Long-Term Debt	7,635	117,025
Deferred Income Taxes and Other Long-Term Obligations	1,670	

		1,670
Commitments and Contingencies		
Shareholders' Equity:		
Preferred stock, $.01 par value: 100 shares outstanding September 28, 1996 and March 29, 1997	----	----
Class B stock, $.01 par value: 1,933,575 shares outstanding September 28, 1996, 1,863,167 shares outstanding March 29, 1997	19	19
Common stock, $.01 par value: 12,536,521 shares outstanding September 28, 1996 13,138,871 shares issued and 13,112,871 shares outstanding March 29, 1997	125	131
Additional paid-in capital	111,228	121,821
Retained earnings	18,733	21,964
Treasury Stock	(364)	(364)
Restricted stock deferred compensation	(182)	(146)
Total shareholders' equity	129,559	143,425
Total	$ 283,664	$ 523,756

</TABLE>

See notes to consolidated financial statements

CENTRAL GARDEN & PET COMPANY

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Unaudited)
(In thousands)

<TABLE>
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	Six Months Ended	
	March 29, 1996	March 30, 1997
<S>	<C>	<C>
Cash Flows From Operating Activities:		
Net Income	$ 428	$ 3,231
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,616	1,703
Gain on sale of land, building and improvements	(305)	0
Change in assets and liabilities:		
Receivables	(49,533)	(61,026)
Inventories	(40,726)	(89,534)
Prepaid expenses and other assets	483	(3,421)
Accounts payable	66,278	142,803
Accrued expenses	4,353	858
Deferred income taxes and other long-term obligations	6	0
Net cash used in operating activities	(17,400)	(5,386)

Cash Flows From Investing Activities:		
Additions to land, buildings, improvements and equipment	(2,199)	(2,280)
Payments to acquire companies, net of cash acquired	0	(53,232)
Proceeds from sale of land, buildings, improvements and equipment	3,600	0
Net cash provided (used) by investing activities	1,401	(55,512)
Cash Flows From Financing Activities:		
Proceeds from (repayments of) notes payable - net	(17,142)	(27,304)
Repayments of long-term debt	(2,572)	(10,662)
Proceeds from issuance of long-term debt	0	111,836
Proceeds from issuance of stock - net	35,709	599
Net cash provided by financing activities	15,995	74,469
Net Increase (Decrease) in Cash	(4)	13,571
Cash at Beginning of Period	143	1,272
Cash at End of Period	$ 139	$ 14,843
Supplemental Information:		
Cash paid for interest	$ 1,542	$ 2,633
Cash paid for income taxes	17	229
Assets (excluding cash) acquired through purchase of subsidiaries	-	28,589
Liabilities assumed through purchase of subsidiaries	-	5,531

</TABLE>

See notes to consolidated financial statements

Central Garden & Pet Company
Consolidated Statements of Income

(Unaudited)

(In thousands, except per share amounts)

<TABLE>
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	Six Months Ended		Three Months Ended	
	March 30, 1996	March 29, 1997	March 30, 1996	March 29, 1997
<S>	<C>	<C>	<C>	<C>
Net Sales	$ 260,132	$ 336,485	$ 182,020	$ 236,341
Cost of Goods Sold and Occupancy	227,006	285,315	160,214	202,625
Gross profit	33,126	51,170	21,806	33,716
Selling, General and				

Administrative Expenses	29,922	42,844	15,904	23,211
Income from operations	3,204	8,326	5,902	10,505
Interest Expense - Net	(2,452)	(2,747)	(1,076)	(1,810)
Income before income taxes	752	5,579	4,826	8,695
Income Taxes	324	2,348	2,035	3,657
Net Income	$ 428	$ 3,231	$ 2,791	$ 5,038
Net Income per common and common equivalent share				
Primary	$ 0.04	$ 0.21	$ 0.24	$ 0.33
Fully diluted	$ 0.04	$ 0.21	$ 0.24	$ 0.31
Weighted average shares outstanding				
Primary	10,381	15,200	11,803	15,444
Fully diluted	10,441	15,284	11,836	15,515

</TABLE>

Central Garden & Pet Company
Notes to Consolidated Financial Statements
Three Months and Six Months Ended March 29, 1997
(Unaudited)

1. Basis of Presentation

The consolidated balance sheet as of March 29, 1997, the consolidated statements of income for both the three months and six months ended March 29, 1997 and March 30, 1996 and consolidated cash flows for the six months ended March 29, 1997 and March 30, 1996 have been prepared by the Company, without audit. In the opinion of management, all adjustments (which include only normal recurring adjustments) considered necessary to present fairly the financial position, results of operations and cash flows of the Company for the periods mentioned above, have been made.

Due to the seasonal nature of the Company's business, the results of operations for the three months ended March 29, 1997 are not indicative of the operating results that may be expected for the year ending September 27, 1997.

2. Acquisition of Equity Stake

On March 4, 1997, the Company announced that it had acquired an equity stake in Commerce, a distributor of lawn and garden products to customers in the middle Atlantic and New England markets. Commerce has annual sales of approximately $110 million and has approximately 200 employees.

3. Recent Acquisition

On May 5, 1997, the Company announced that it had acquired Ezell Nursery Supply, Inc., a distributor of lawn and garden, barbecue and patio products in

California, Arizona, Nevada, New Mexico and Texas. Ezell has annual sales of approximately $55 million and has approximately 125 employees.

4. Recently Issued Accounting Standard

In February 1997, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 128, "Earnings per Share" (SFAS 128). The Company is required to adopt SFAS 128 in the first quarter of fiscal 1998 and will restate at that time earnings per share (EPS) data for prior periods to conform with SFAS 128. Earlier application is not permitted.

SFAS 128 replaces current EPS reporting requirements and requires a dual presentation of basic and diluted EPS. Basic EPS excludes dilution and is computed by dividing net income available to common shareholders by the weighted average of common shares outstanding for the period. Diluted EPS reflects the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock.

Pro forma amounts for basic EPS assuming SFAS 128 had been in effect for the quarter and year-to-date periods are as follows:

Pro Forma	Three Months Ended March 30, 1996	Three Months Ended March 29, 1997	Six Months Ended March 30, 1996	Six Months Ended March 29, 1997
Basic	$ .24	$ .34	$ .04	$ .22

Diluted EPS under SFAS 128 would not have been significantly different than fully-diluted EPS currently reported for the periods.

Management's Discussion and Analysis of Financial Condition and Results of Operations

Overview

The Company entered into a long-term agreement, effective October 1, 1995, with Solaris, its largest supplier, whereby the Company serves as master agent and master distributor for sales of Solaris products within the United States. The agreement also provides for the Company to perform a wide range of value added services including logistics, order processing and fulfillment, inventory management and merchandising, principally for Solaris' direct sales accounts. As a result of the Solaris Agreement, a majority of the Company's sales of Solaris products are now derived from servicing Solaris direct accounts, whereas historically, a majority of such sales were made by the Company as a traditional distributor.

A substantial portion of these sales now consist of large shipments to customer distribution centers. This type of sale is characterized by lower gross margins as a percent of sales and lower associated operating costs. The collective impact of these factors has served to substantially increase the Company's sales of Solaris products, increase gross profit and lower gross margins as a percent of sales.

The Solaris Agreement provides for the Company to be reimbursed for costs incurred in connection with the services provided to Solaris' direct sales accounts and to receive payments based on the sales growth of Solaris products. The Company will also share with Solaris in the economic benefits of certain cost reductions, to the extent realized. As a result, management believes that the Company's profitability will be more directly attributable to the success of Solaris than it was in the past.

Three Months Ended March 29, 1997
Compared with Three Months Ended March 30, 1996

Net sales for the three months ended March 29, 1997 increased by 29.8% or $54.3 million to $236.3 million from $182.0 million during the three months ended March 30, 1996. Of the $54.3 million increase, approximately $32.8 million is attributable to companies acquired subsequent to June 30, 1996. The balance of the increase in net sales, $21.5 million is attributable principally to expanded product listings and new store openings by existing customers.

Gross profit increased by 54.6% or $11.9 million from $21.8 million during the three months ended March 30, 1996 to $33.7 million for the comparable 1997 period. Gross profit as a percentage of net sales increased from 12.0% in the quarter ended March 30, 1996 to 14.3% for the similar period in 1997. The increase in gross profit as a percentage of net sales is due principally to the acquisitions of higher margin pet distribution businesses subsequent to June 1996 and a pet products manufacturer in January 1997.

Selling, general and administrative expenses increased by $7.3 million during the three months ended March 29, 1997 from $15.9 million for the comparable 1996 period. This increase in expense is due principally to the inclusion of the newly acquired businesses and secondarily to an increase related to

the increase in net sales from the existing operations. As a percentage of net sales, these expenses increased from 8.7% in 1996 to 9.8% in 1997.

Net interest expense for the three months ended March 29, 1997 increased by 68.2% or $.7 million from $1.1 million for the comparable 1996 period. The increase is due principally to the issuance, on November 15, 1996, of $115.0 million of the Company's 6% convertible notes offset in part by the reduction in both the Company's long term debt and its revolving credit facility as a result of the application of proceeds received from the convertible note offering. Average outstanding borrowings for the quarter ended March 29, 1997 were $90.7 million compared with $26.0 million for the comparable 1996 period. Average net interest rates were 7.1% and 10.7%, respectively.

The Company's effective income tax rate was approximately 42.0% for both the 1997 and 1996 quarters.

Six Months Ended March 29, 1997
Compared with Six Months Ended March 30, 1996

Net sales for the first half of fiscal year 1997 increased by 29.4% or $76.4 million to $336.5 million from $260.1 million for the first half of fiscal year 1996. Of the $76.4 million increase, approximately $57.7 million is related to newly acquired businesses. The increase in sales from existing operations, $18.7 million, was due principally to expanded product listings and new store openings by existing customers.

Gross profit increased by 54.5% or $18.0 million from $33.1 million during the six months ended March 30, 1996 to $51.2 million for the comparable 1997 period. Gross profit as a percentage of net sales increased from 12.7% in the six months ended March 30, 1996 to 15.2% during the similar 1997 period. The increase in the gross profit percentage is due primarily to the higher gross profit margins associated with the newly acquired pet related businesses.

Selling, general and administrative expenses increased by $12.9 million from $29.9 million during the six months ended March 30, 1996 to $42.8 million for the comparable 1997 period. Of the $12.9 million increase in expenses, approximately $10.0 million related to the newly acquired businesses with the remainder, $2.9 million attributable to the increase in sales of the existing operations. As a percentage of net sales, selling, general and administrative expenses, increased from 11.5% during the six months ended March 30, 1996 to 12.7% for the similar 1997 period. The increase in these expenses as a percentage of net sales relates principally to the newly acquired pet businesses which have a higher gross margin percentage with corresponding higher operating costs than is the case with the lawn and garden business.

Interest expense for the six months ended March 29, 1997 increased by 12.0% or $.3 million from $2.5 million for the six months ended March 30, 1996 to $2.7 million. As noted in the quarterly discussion, the increase is attributable to the issuance, on November 15, 1996, of $115.0 million of the Company's 6% convertible notes offset in part by the reduction in both the Company's long term debt and its revolving credit facility as a result of the application of proceeds received from the convertible debt offering. Average outstanding borrowings for the six months ended March 29, 1997 were $62.3

million compared with $33.8 million for the comparable 1996 period. Average net interest rates for the six months ended March 1997 and 1996 were 7.5% and 10.5%, respectively.

The Company's effective income tax rate was approximately 42% for the six months ended March 29, 1997 and 43% for the comparable 1996 period.

"Safe Harbor" Statement under the Private Securities Litigation Reform Act of 1995: The statements contained in this report which are not historical facts are forward-looking statements that are subject to risks and uncertainties that could cause actual results to differ materially from those set forth in or implied by forward-looking statements, including the possibility of unanticipated costs and difficulties related to the integration of acquisitions, the Company's dependence on sales of Solaris products, the Company's dependence on sales to Wal-Mart, Home Depot and other large retailers, the impact in the Company's results of operations of seasonality and weather, and other risks disclosed in the Company's SEC filings.

Liquidity and Capital Resources

The Company has historically financed its growth through a combination of bank borrowings, supplier credit and internally generated funds. In addition, the Company received net proceeds (after offering expenses) of approximately $100.0 million from its three public offerings of common stock in July 1993, November

1995 and July 1996. Further, in November 1996 the Company completed the sale of $115 million 6% subordinated convertible notes generating approximately $112 million net of underwriting commissions.

The Company's business is highly seasonal and its working capital requirements and capital resources track closely to this seasonal pattern. During the first fiscal quarter accounts receivable reach their lowest level while inventory, accounts payable, and short-term borrowings begin to increase. Since the Company's short-term credit line fluctuates based upon a specified asset borrowing base, this quarter is typically the period when the asset borrowing base is at its lowest and consequently the Company's ability to borrow is at its lowest. During the second quarter, receivables, accounts payable and short-term borrowings begin to increase, reflecting the build-up of inventory and related payables in anticipation of the peak selling season. During the third quarter, principally due to the Solaris Agreement, inventory levels remain relatively constant while accounts receivable peak and short-term borrowings start to decline as cash collections are received during the peak selling season. During the fourth quarter, inventory levels are at their lowest, and accounts receivable and payables are substantially reduced through conversion of receivables to cash.

For the six months ended March 29, 1997, the Company used cash in operating activities of $5.4 million reflecting the normal cycle of inventory and receivables build up. Net cash used from investing activities of $55.5 million resulted from acquisitions and equity investments during the second fiscal quarter and the acquisition of office and warehouse equipment. Cash generated from financing activities of $74.5 million consisted of net proceeds from the sale of $115 million principal amount of 6% subordinated convertible notes due 2003 less repayment of $10.7 million of long-term debt and approximately $27.3 million of short-term debt.

The Company has a $75 million line of credit with Congress Financial Corporation (Western). The available amount under the line of credit fluctuates based upon a specific asset borrowing base. The line of credit, which bears interest at a rate equal to the prime rate plus 3/4% per annum, is secured by substantially all of the Company's assets. At March 29, 1997, the Company had no outstanding borrowings and had $75.0 million of available borrowing capacity under this line. The Company's line of credit contains certain financial covenants such as minimum net worth and minimum working capital requirements. The line also requires the lender's prior written consent to any acquisition of a business.

The Company believes that cash flow from operations, funds available under its line of credit, proceeds from its recent sale of convertible notes and arrangements with suppliers will be adequate to fund its presently anticipated working capital requirements for the foreseeable future. The Company anticipates that its capital expenditures will not exceed $3.6 million for the next 12 months.

As part of its growth strategy, the Company has engaged in acquisition discussions with a number of companies in the past and it anticipates it will continue to evaluate potential acquisition candidates. On

January 20, 1997, the Company announced that it had acquired Four Paws Products, Ltd., Inc., a manufacturer of branded dog, cat, reptile and small animal products. Under the terms of the agreement, the Company paid $45 million in cash and 449,944 shares of common stock. If one or more potential acquisition opportunities, including those that would be material, become available in the near future, the Company may require additional external capital. In addition, such acquisitions would subject the Company to the general risks associated with acquiring companies, particularly if the acquisitions are relatively large.

II. OTHER INFORMATION

4. Submission of Matters to a Vote of Security Holders

(a) The annual meeting of shareholders was held on March 31, 1997.

(b) The following directors were elected at the meeting:

William E. Brown
Glenn W. Novotny
Lee D. Hines, Jr.
Daniel Hogan

The foregoing constitute all members of the Board of Directors of the Company.

(c) At the annual meeting, the shareholders voted to approve proposals to adopt the Nonemployee Director Stock Option Plan and to approve the Employee Stock Purchase Plan.

Set forth below is a tabulation with respect to the matters voted on at the meeting:

Proposal to adopt the Nonemployee Director Stock Option Plan	FOR	AGAINST OR WITHHELD	ABSTENTIONS	BROKER NON-VOTES
Common Stock	10,169,111	67,056	13,904	- 0 -
Class B Stock	1,851,907	- 0 -	- 0 -	- 0 -
Preferred	100	- 0 -	- 0 -	- 0 -
Proposal to approve the Employee Stock Purchase Plan				
Common Stock	10,215,396	21,903	12,773	- 0 -
Class B Stock	1,851,907	- 0 -	- 0 -	- 0 -
Preferred	100	- 0 -	- 0 -	- 0 -

ELECTION OF DIRECTORS	FOR	AGAINST OR WITHHELD	ABSTENTIONS	BROKER NON-VOTES
William E. Brown				
Common	10,094,184	155,887		
Class B	1,851,907	- 0 -		
Preferred	100	- 0 -		
Glenn W. Novotny				
Common	10,094,184	155,887		
Class B	1,851,907	-0-		
Preferred	100	- 0 -		
Lee D. Hines, Jr.				
Common	10,094,184	155,887		
Class B	1,851,907	- 0 -		
Preferred	100	- 0 -		
Daniel P. Hogan, Jr.				
Common	10,078,086	171,985		
Class B	1,851,907	- 0 -		
Preferred	100	- 0 -		

(d) Inapplicable.

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

(a) The following exhibits are attached hereto:

Exhibit No.	Exhibit
11	Central Garden & Pet Company. Computation of Fully Diluted Earnings per Share
12	Central Garden & Pet Company. Computation of Ratios of Earnings to Fixed Charges.

(b) The following report on Form 8-K was filed during the quarter ended March 29, 1997.

(1) On January 23, 1997, the Company filed a report on Form 8-K dated January 20, 1997, disclosing that the Company issued a press release announcing that it had acquired Four Paws Products, Ltd.

SIGNATURES

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

CENTRAL GARDEN & PET COMPANY

Registrant

Dated: May 9, 1997

William E. Brown, Chairman of the Board and Chief Executive Officer

/s/ Robert B. Jones

Robert B. Jones, Vice President-Finance and Chief Financial Officer

EXHIBIT 11

CENTRAL GARDEN & PET COMPANY
COMPUTATION OF FULLY DILUTED EARNINGS PER SHARE

(Unaudited)

(In thousands, except per share amounts)

<TABLE>
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	Six Months Ended		Three Months Ended	
	March 30, 1996	March 29, 1997	March 30, 1996	March 29, 1997
<S>	<C>	<C>	<C>	<C>
FULLY DILUTED EARNINGS PER SHARE				
Net Income	$ 428	$ 3,231	$ 2,791	$ 5,038
Interest charges on convertible notes - net of tax	--	--	--	1,069
Total	$ 428	$ 3,231	$ 2,791	$ 6,107
Fully diluted shares				
Common and Common equivalent shares outstanding	10,441	15,284	11,836	15,515
Convertible notes - dilutive	--	--	--	4,107
Total	10,441	15,284	11,836	19,622
Fully diluted earnings per share	$ 0.04	$ 0.21	$ 0.24	$ 0.31

</TABLE>

EXHIBIT 12

CENTRAL GARDEN & PET COMPANY

COMPUTATION OF RATIOS OF EARNINGS TO FIXED CHARGES

(Dollars in thousands)

<TABLE>
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	Fiscal Year Ended December 27, 1992	Fiscal Year Ended December 26, 1993	Fiscal Year Ended December 25, 1994	Nine Month Period Ended September 30, 1995
<S>	<C>	<C>	<C>	<C>
Income before income taxes and minority interst	3,938	6,605	2,341	1,983
Fixed charges (1)	4,266	4,029	6,037	6,414
Total earnings and fixed charges	8,224	10,634	8,378	8,397
Fixed charges (1)	4,286	4,029	6,037	6,414
Ratio of earnings to fixed charges	1.92	2.64	1.39	1.31

	Fiscal Year Ended September 28, 1996	Six Months Ended March 30, 1996	Six Months Ended March 29, 1997
<S>	<C>	<C>	<C>
Income before income taxes and minority interst	14,465	4,826	8,695
Fixed charges (1)	4,826	1,440	2,294
Total earnings and fixed charges	19,291	6,266	10,989
Fixed charges (1)	4,826	1,440	2,294
Ratio of earnings to fixed charges	4.00	4.35	4.79

(1) Fixed charges consist of interest expense incurred and the portion of rental expense under operating leases deemed by the Company to be representative of the interest factor.

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