UNITED 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 1934

For the quarterly period ended December 26, 1998

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

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)

(925) 283-4573

(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year, if changed since last report)

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 December 26, 1998 27,625,490

Class B Stock Outstanding as of December 26, 1998 1,661,762

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CENTRAL GARDEN & PET COMPANY
CONDENSED CONSOLIDATED BALANCE SHEETS
(Unaudited)
(In thousands, except share amounts)

<TABLE>
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<S>	September 26, 1998 <C>	December 26, 1998 <C>
ASSETS		
Current Assets:		
Cash & cash equivalents	$ 10,328	$ 2,891
Accounts receivable (less allowance for doubtful accounts of $6,458 and $6,475)	142,293	133,150
Inventories	292,809	410,442
Prepaid expenses and other assets	26,884	25,534
Total current assets	472,314	572,017
Land, Buildings, Improvements and Equipment - net	86,382	89,026
Goodwill - net	339,430	337,317
Other Assets	30,574	42,792
Total	$928,700	$1,041,152
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities:		
Notes payable	$ 6,956	$ 38,681
Accounts payable	153,739	260,649
Accrued expenses	32,767	33,788
Current portion of long-term debt	1,139	1,120
Total current liabilities	194,601	334,238
Long-Term Debt	125,125	124,786
Deferred Income Taxes and Other Long-Term Obligations	20,200	20,191
Commitments and Contingencies	-	-
Shareholders' Equity:		
Preferred stock, $.01 par value: 1,000,000 shares authorized; no shares outstanding September 26, 1998 and December 26, 1998	-	-
Class B stock, $.01 par value: 1,661,762 shares outstanding September 26, 1998 and December 26, 1998	16	16
Common stock, $.01 par value: 29,718,530 issued and 29,646,530		

outstanding September 26, 1998; 29,772,490 issued and 27,625,490 outstanding December 26, 1998	298	298
Additional paid-in capital	519,933	520,186
Retained earnings	69,984	69,549
Treasury Stock, at cost	(1,418)	(28,091)
Restricted stock deferred compensation	(39)	(21)
Total shareholders' equity	588,774	561,937
Total	$928,700	$1,041,152

</TABLE>

See notes to consolidated financial statements

CENTRAL GARDEN & PET COMPANY
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)
(In thousands)

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	Three Months Ended	
	December 27, 1997	December 26, 1998
<S>	<C>	<C>
Cash Flows From Operating Activities:		
Net Loss	$ (519)	$ (435)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and amortization	1,701	5,112
Change in assets and liabilities:		
Receivables	(5,465)	9,143
Inventories	(71,190)	(117,633)
Prepaid expenses and other assets	(2,047)	2,157
Accounts payable	20,137	106,910
Accrued expenses and other liabilities	(590)	1,012
Net cash provided (used) in operating activities	(57,973)	6,266
Cash Flows From Investing Activities:		
Additions to land, buildings, improvements and equipment	(1,767)	(5,393)
Payment to acquire company, held in escrow account	-	(13,275)
Payments to acquire companies, net of cash acquired	(137,911)	-
Net cash used in investing activities	(139,678)	(18,668)
Cash Flows From Financing Activities:		
Proceeds from (repayments of) notes payable - net	39	31,725
Repayments of long-term debt	-	(358)
Proceeds from issuance of stock - net	175,343	253
Payments to reacquire stock	-	(26,655)
Net cash provided by financing activities	175,382	4,965
Net Decrease in Cash	(22,269)	(7,437)
Cash at Beginning of Period	100,125	10,328
Cash at End of Period	$ 77,856	$ 2,891
Supplemental Information:		
Cash paid for interest	$ 210	$ 288
Cash paid for income taxes	147	42
Assets (excluding cash) acquired through purchase of companies	63,562	-
Liabilities assumed through purchase of companies	49,112	-

</TABLE>

See notes to consolidated financial statements

CENTRAL GARDEN & PET COMPANY
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)
(In thousands, except per share amounts)

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	Three Months Ended	
	December 27, 1997	December 26, 1998
<S>	<C>	<C>
Net Sales	$138,827	$228,021
Cost of Goods Sold and Occupancy	105,505	171,540
Gross profit	33,322	56,481
Selling, General and Administrative Expenses	33,289	54,891
Income from Operations	33	1,590
Interest Expense - Net	927	2,341
Loss before income taxes	(894)	(751)
Income Taxes	(375)	(316)
Net Loss	$ (519)	$ (435)
Net Loss per Share Basic and Diluted	$ (0.02)	$ (0.01)

</TABLE>

Central Garden & Pet Company
Notes to Consolidated Financial Statements
Three Months Ended December 26, 1998
(Unaudited)

1. Basis of Presentation

The condensed consolidated balance sheet as of December 26, 1998 and the consolidated statements of operations and cash flows for the three months ended December 26, 1998 and December 27, 1997 have been prepared by the Company, without audit. The condensed consolidated balance sheet as of September 26, 1998 has been derived from the audited financial statements of the Company for the year ended September 26, 1998. 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 December 26, 1998 are not indicative of the operating results that may be expected for the year ending September 25, 1999.

It is suggested that these interim financial statements be read in conjunction with the annual audited financial statements, accounting policies and financial notes thereto, included in the Company's 1998 Annual Report which has previously been filed with the Securities and Exchange Commission.

2. Share Repurchase Program

On December 18, 1998, the Company's Board of Directors authorized the Company to increase the share repurchase program up to a maximum of $55 million of common shares. During the three-month period ended December 26, 1998, the Company repurchased 2,100,000 shares for a total of $26.7 million. As of February 8, 1999, the Company had purchased an additional 1,060,000 shares for a total of $14.0 million.

3. Earnings Per Share

The following is a reconciliation of the numerators and denominators of the basic and diluted per-share computations for income from continuing operations:

For the Three-Month Period Ended December 26, 1998

	Net Loss	Shares	Per-Share Amount
Basic and Diluted EPS	$(435,000)	31,227,000	$(0.01)

For the Three-Month Period Ended December 27, 1997

	Net Loss	Shares	Per-Share Amount
Basic and Diluted EPS	$(519,000)	21,318,000	$(0.02)

Options to purchase 2,037,930 and 1,388,308 shares of common stock at prices ranging from $1.30 to $33.94 per share were outstanding during the three-month periods ended December 26, 1998 and December 27, 1997, respectively, but were not included in the computation of diluted EPS because the assumed exercise would have been anti-dilutive in each period. Shares of common stock from the assumed conversion of the Company's convertible securities totaling 4,107,143 were also not included in the computation of diluted EPS for the three-month periods ended December 26, 1998 and December 27, 1997 because the assumed conversion would have been anti-dilutive.

4. Prior Year Acquisitions

The following table summarizes on a pro forma basis the combined results of operations of the Company as if the Kaytee Products, TFH Publications and Pennington Seed, Inc. acquisitions made during fiscal 1998 had occurred on September 29, 1996. The pro forma results of operations also reflects pro forma adjustments for cash paid and stock issued to facilitate the acquisitions and for the amortization of goodwill. Although this pro forma combined information includes the results of operations of the acquisitions, it does not necessarily reflect the results of operations that would have occurred had the companies been managed by the Company prior to their acquisition.

	Three Months Ended December 27, 1997 (In thousands, except per share amounts)
Net Sales	$208,156
Gross profit	55,738
Income from operations	612
Loss before income taxes	(5,276)
Net Loss	$ (3,069)
Net Loss per Share	
Basic and Diluted	$ (0.14)

5. New Accounting Pronouncements

In June 1998, the Financial Accounting Standards Board issued SFAS No. 133, "Accounting for Derivative Instruments and Hedging Activities." SFAS No. 133 establishes accounting and reporting standards for derivative instruments, including certain derivative instruments embedded in either assets or liabilities. This statement is effective for fiscal years beginning after June 15, 1999 and is not to be applied retroactively to financial statements for prior periods. If adopted at December 26, 1998, the application of the standard would not have had a material effect on the Company's consolidated financial position or results of operations.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Overview

The Company entered into an agreement effective October 1, 1995 with Solaris to become both the master agent and master distributor for sales of Solaris products nationwide. Management believes that the relationship with Solaris embodied in the Solaris Agreement has had a substantial impact on the Company's results of operations. Under the Solaris Agreement, which runs through September 30, 1999, the Company, in addition to serving as the master agent and master distributor for sales of Solaris products, provides a wide range of value-added services including logistics, order processing and fulfillment, inventory distribution and merchandising. However, Solaris continues to negotiate its sales prices directly with its direct sales accounts. As a result of the Solaris Agreement, a majority of the Company's sales of Solaris products are derived from servicing direct sales accounts, whereas in 1995 and prior, a majority of the Company's sales of Solaris products were made by the Company as a traditional distributor. A substantial portion of these sales consists of large shipments to retail distribution centers which are characterized by lower gross profit as a percentage of net sales compared with sales made by the Company as a traditional distributor. The Company believes that the operating expenses associated with this type of sale are lower than the operating expenses associated with sales made by the Company as a traditional distributor. The Company believes that the gross profit as a percentage of net sales associated with the Company's services to Solaris direct sales accounts is higher than the gross profit as a percentage of net sales associated with the Company's historical agency sales due to the greater services provided pursuant to the Solaris Agreement.

In addition, under the Solaris Agreement, the Company's inventories of Solaris products have increased significantly since the Company is not only carrying inventories to support its own sales of Solaris products but also certain inventory previously carried by Solaris as well as additional inventories to support sales of Solaris products by the Company's network of independent distributors.

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

Monsanto has announced that it sold its Solaris lawn and garden business exclusive of its Roundup herbicide products for consumer use to The Scotts Company ("Scotts") and that it has entered into a separate, long-term, exclusive agreement pursuant to which Monsanto will continue to make Roundup herbicide products for consumer use and Scotts will market the products. Scotts has been for many years a substantial supplier to the Company and, in connection with its direct sales, a substantial purchaser of the Company's services.

The Company expects to enter into a new relationship with Scotts effective October 1, 1999. Since Scotts will then be the Company's largest lawn and garden customer by a substantial margin, the terms of this new arrangement will have a substantial impact on the Company's future profitability. There can be no assurance that the Company will be successful in negotiating and implementing a new relationship with Scotts or that the new relationship with Scotts will provide the Company with

comparable profitability to the profitability it has experienced from its prior relationships with Solaris and Scotts.

The sale of the Solaris business by Monsanto and the approaching end of the Solaris Agreement subject the Company's lawn and garden business to significant uncertainties. These include the negotiation of new relationships with Scotts and the final accounting for all issues between the Company and Monsanto under the Solaris Agreement, such as the amounts receivable from Monsanto for cost reimbursements, payments for cost reductions and payments for services; the amounts payable to Monsanto for inventory; and responsibility for obsolete inventory and for non-payment by Solaris' direct sales accounts. The resolution of such uncertainties could have a material effect, either positive or negative, on the Company's results of operations.

Three Months Ended December 26, 1998
Compared with Three Months Ended December 27, 1997

Net sales for the three months ended December 26, 1998 increased by 64.2% or $89.2 million from $138.8 million for the comparable fiscal 1998 period. The $89.2 million increase includes approximately $74.8 million attributable to companies acquired subsequent to November 1997. The sales increase related to existing operations, $14.4 million, was largely attributable to the sale of lawn and garden products of which a substantial portion were shipped to retail distribution centers.

Gross profit increased by 69.5% or $23.2 million from $33.3 million during the three months ended December 27, 1997 to $56.5 million for the three months ended December 26, 1998. The increase in gross profit relates principally to the newly acquired operations. Gross profit as a percentage of net sales increased from 24.0% in the quarter ended December 27, 1997 to 24.8% for the comparable fiscal 1999 period. The increase in gross margin as a percentage of net sales was attributable to the newly acquired branded products businesses which generate a higher gross margin percent by lawn and garden and pet supplies products. Gross margin as a percentage of net sales related to lawn and garden products decreased from 18.6% in the quarter ended December 27, 1997 to 16.8% in the comparable fiscal 1999 quarter. The decrease is primarily the result of significantly greater sales to retail distribution centers which carry a lower gross margin. As future sales to retail distribution centers decrease in relation to total lawn and garden sales, gross profit as a percentage of net sales of lawn and garden products should return to historical levels.

For the three months ended December 26, 1998, selling, general and administrative expenses increased by $21.6 million from $33.3 million for the comparable fiscal 1999 quarter. A majority of the increase is attributable to the newly acquired businesses. As a percentage of net sales, these expenses increased slightly from 24.0% during the quarter ended December 27, 1997 to 24.1% for the quarter ended December 26, 1998. Selling, general and administrative expenses as a percentage of net sales attributable to existing operations was 23.1% for the fiscal 1999 quarter.

Net interest expense for the quarter ended December 26, 1998 increased by $1.4 million from $.9 million for the three months ended December 27, 1997 to $2.3 million. The increase is net interest expense is the result of a reduction in interest income and an increase in interest expense due to cash used, and borrowings incurred, associated with the newly acquired businesses. Funds which were invested in short-term securities during the first fiscal quarter of 1998 were subsequently used to acquire the new operations. Average short-term borrowings for the

three months ended December 26, 1998 were $14.0 million compared with $5.3 million for the similar fiscal 1998 quarter. Average interest rates on short-term borrowings were 8.2% and 9.4%, respectively.

The Company's effective income tax rate was 42.0% for both periods.

Impact of Year 2000

State of Readiness. In early 1998, the Company conducted an overall assessment of its computer systems, including Year 2000 readiness. Based on this assessment, the Company has developed a plan to deal with the Year 2000 Issue, which covers both systems and vendor/customer issues. The plan includes both upgrades to or replacement of current systems to bring all of the Company's systems into compliance. Many of the existing information systems used by subsidiaries or divisions acquired by the Company are being replaced, primarily in response to business reasons apart from the Year 2000 Issue.

The Company will use primarily internal resources to reprogram or replace and test its information systems for Year 2000 compliance. In addition, the Company will use certain external resources to replace outdated information systems at certain of its subsidiaries' operations. The Company expects that the majority of the systems changes will be completed by June of 1999, and that the remaining issues will be resolved by the summer of 1999.

The plan developed to address vendor and customer issues includes systems integration, testing and communication strategies. The Company has begun the process of initiating formal communications with significant vendors and customers to determine the extent to which the Company may be vulnerable to a failure by any of these third parties to remediate their own Year 2000 Issues. The Company is currently testing electronic data transmissions to and from its major vendors and customers to ensure Year 2000 compliance. The Company expects to conclude this testing by early 1999. In addition to vendors and customers, the Company also relies upon governmental agencies, utility companies, telecommunication service companies and other service providers outside of the Company's control. There can be no assurance that the Company's vendors or customers, governmental agencies or other third parties will not suffer a Year 2000 business disruption that could have a material adverse effect on the Company's results of operations or financial position.

Costs to Address the Year 2000 Issue. To date, the Company has incurred no significant incremental costs addressing Year 2000 Issues, although it has incurred costs, independent of the Year 2000 Issue, relating to the implementation of new systems for certain subsidiaries. The Company has no separate budget and none is currently planned for Year 2000 Issues. The Company does not expect expenditures relating to the Year 2000 Issue to be material or to have a significant impact on the Company's results of operations or financial position.

Risks Presented by the Year 2000 Issue. The Company presently believes that with the planned upgrades and implementation of new systems and software, the Year 2000 Issue will not pose significant operational problems for its computer systems. However, if such conversions are not made, or are not completed in a timely manner, the Year 2000 Issue could have a material impact on the operations of the Company. In addition, if any third parties who provide goods or services essential to

the Company's business activities fail to address appropriately their Year 2000 Issues, such failure could have a material adverse effect on the Company's results of operations or financial position.

Contingency Plans. The Company's Year 2000 plan includes the development of contingency plans in the event that the Company has not completed all of its remediation plans in a timely manner or any third parties who provide goods or services essential to the Company's business fail to appropriately address their Year 2000 issues. The Company expects to conclude the development of these contingency plans by the end of the third quarter of 1999.

Liquidity and Capital Resources

The Company has financed its growth through a combination of bank borrowings, supplier credit, internally generated funds and sales of securities to the public. The Company received net proceeds (after offering expenses) of approximately $431.0 million from its five public offerings of common stock in July 1993, November 1995, July 1996, August 1997 and January 1998. 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 fiscal 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 fiscal 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 fiscal quarter, inventory levels are at their lowest, and accounts receivable and payables are substantially reduced through conversion of receivables to cash.

For the three months ended December 26, 1998, the Company generated cash from operating activities of $6.3 million principally relating to the normal cycle of accounts receivable collection, offset by inventory build up. Net cash used in investing activities of $18.7 million resulted from a $13.3 million payment held in escrow in December 1998 for an acquisition completed in January 1999, and from the acquisition of office and warehouse equipment. Cash generated from financing activities of $5.0 million consisted principally of borrowings of $31.7 million of short-term debt offset by repayments of $26.7 million to acquire treasury shares.

The Company has a $100 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 bears interest at a rate equal to the prime rate per annum and is secured by substantially all of the Company's assets. At December 26, 1998, the Company had $38.8 million outstanding borrowings and had $61.2 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. In connection with the acquisition of one company in fiscal 1998, the Company assumed a $60.0 million line of credit, of which $60.0 million was available at December 26, 1998.

The Company believes that cash flow from operations, funds available under its line of credit 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 $15.0 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. 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.

Weather and Seasonality

Historically, the Company's sales of lawn and garden products have been influenced by weather and climate conditions in the markets it serves. For example, during the first six months of both 1993 and 1995 and the first three months of the calendar year in 1996, the Company's results of operations were negatively affected by severe weather conditions in many parts of the country. Additionally, the Company's business is highly seasonal. In fiscal 1998, approximately 66% of the Company's sales occurred in the first six months of the calendar year. Substantially all of the Company's operating income is typically generated in this period which has historically offset the operating losses incurred during the first fiscal quarter of the year.

ITEM 3. Quantitative and Qualitative Disclosure About Market Risk

The Company believes there has been no material change in its exposure to market risk from that discussed in the Company's 1998 Consolidated Financial Statements and Annual Report on Form 10-K for the year ended September 26, 1998.

PART II. OTHER INFORMATION

ITEM 1. Legal Proceedings
Not Applicable

ITEM 2. Changes in Securities and Use of Proceeds
Not Applicable

ITEM 3. Defaults Upon Senior Securities
Not Applicable

ITEM 4. Submission of Matter to a Vote of Securities Holders
Not Applicable

ITEM 5. Other Information
Not Applicable

ITEM 6. Exhibits and Reports on Form 8-K

(a) The following report on Form 8-K was filed during the quarter ended December 26, 1998.

(1) On December 21, 1998, the Company filed a report on Form 8-K dated December 18, 1998, disclosing that the Company' Board of Directors has authorized an increase of $30 million in the Company's share repurchase program, bringing the existing program from $25 million to $55 million.

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: February 9, 1999

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

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