



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

August 20, 2010

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 for Fiscal Year Ended September 26, 2009
Filed November 20, 2009
File No. 001-33268
Definitive Proxy Statement on Schedule 14A
Filed December 30, 2009
File No. 001-33268**

Dear Mr. Brown:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Brett Cooper, Esq.
Orrick, Herrington & Sutcliffe LLP