FORM 10-Q

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

Quarterly Report Pursuant to Section 13 or 15(d) of
the Securities and Exchange Act of 1934

For the quarterly period ended: 12/31/97   Commission file number: 0-22818

THE HAIN FOOD GROUP, INC.

(Exact name of Registrant as specified in its charter)

Delaware	22-3240619
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

50 Charles Lindbergh Boulevard, Uniondale, New York 11553

(Address of principal executive offices)

Registrant's telephone number, including area code: (516) 237-6200

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 Requirement for the past 90 days.

Yes   X   No

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

11,469,899 shares of Common Stock $.01 par value, as of February 12, 1998.

THE HAIN FOOD GROUP, INC.
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PART I - ITEM 1. - FINANCIAL INFORMATION

THE HAIN FOOD GROUP, INC. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

	December 31 1997 (Unaudited)	June 30 1997 (Note)
ASSETS		
Current assets:		
Cash	$426,000	$219,000
Trade accounts receivable - net	11,475,000	8,447,000
Inventories	14,678,000	6,635,000
Receivables from sale of equipment - current portion	249,000	408,000
Other current assets	1,569,000	818,000
Total current assets	28,397,000	16,527,000
Property and equipment, net of accumulated depreciation	828,000	743,000
Receivables from sale of equipment - non-current portion	100,000	150,000
Goodwill and other intangible assets, net of accumulated amortization of $2,609,000 and $2,074,000	52,207,000	29,188,000
Deferred financing costs, net of accumulated amortization of $1,230,000 and $1,049,000	2,262,000	975,000
Other assets	1,494,000	1,312,000
Total assets	$85,288,000	$48,895,000

LIABILITIES AND STOCKHOLDERS' EQUITY

Current liabilities:		
Accounts payable and accrued expenses	$12,663,000	$7,568,000
Current portion of long-term debt	3,147,000	4,178,000
Income taxes payable	783,000	299,000
Total current liabilities	16,593,000	12,045,000
Long-term debt, less current portion	16,772,000	10,756,000
Other liabilities	1,510,000	483,000
Deferred income taxes	552,000	552,000
Total liabilities	35,427,000	23,836,000
Stockholders' equity:		
Preferred stock - $.01 par value; authorized 5,000,000 shares, no shares issued		
Common stock - $.01 par value, authorized 40,000,000 shares, issued 11,486,899 and 8,881,899 shares	115,000	89,000
Additional paid-in capital	43,493,000	20,804,000
Retained earnings	6,528,000	4,991,000
Total stockholders' equity	50,136,000	25,884,000
Less: 100,000 and 300,000 shares of treasury stock, at	275,000	825,000
	49,861,000	25,059,000
Total liabilities and stockholders' equity	$85,288,000	$48,895,000

Note - The balance sheet at June 30, 1997 has been derived from the audited financial statements at that date.

See notes to condensed consolidated financial statements.

THE HAIN FOOD GROUP, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF INCOME (UNAUDITED)

	Three Months Ended December 31		Six Months Ended December 31	
	1997	1996	1997	1996
Net sales	$28,676,000	$17,117,000	$45,012,000	$32,554,000
Cost of sales	17,050,000	10,539,000	26,912,000	20,247,000
Gross profit	11,626,000	6,578,000	18,100,000	12,307,000
Selling, general and administrative expenses	8,488,000	5,103,000	13,325,000	9,436,000
Depreciation of property and equipment	66,000	42,000	114,000	83,000
Amortization of goodwill and other intangible assets	325,000	187,000	535,000	372,000
	8,879,000	5,332,000	13,974,000	9,891,000
Operating income	2,747,000	1,246,000	4,126,000	2,416,000
Interest expense-net	759,000	367,000	1,179,000	825,000
Amortization of deferred financing costs	143,000	127,000	274,000	250,000
	902,000	494,000	1,453,000	1,075,000
Income before income taxes	1,845,000	752,000	2,673,000	1,341,000
Provision for income taxes	784,000	324,000	1,136,000	577,000
Net income	$1,061,000	$428,000	$1,537,000	$764,000
Net income per common share:				
Diluted	$0.10	$0.05	$0.15	$0.09
Basic	$0.11	$0.05	$0.17	$0.09
Common equivalent shares:				
Diluted	10,925,000	8,831,000	10,445,000	8,885,000
Basic	9,454,000	8,760,000	9,051,000	8,814,000

See notes to condensed consolidated financial statements.

THE HAIN FOOD GROUP, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)

	Six Months Ended December 31 1997	1996
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	$1,537,000	$764,000
Adjustments to reconcile net income to net cash (used in) provided by operating activities:		
Depreciation of property and equipment	114,000	83,000
Amortization of goodwill and other intangible assets	535,000	372,000
Amortization of deferred financing costs	274,000	250,000
Provision for doubtful accounts	44,000	78,000
Increase (decrease) in cash attributable to changes in assets and liabilities, net of amounts applicable to acquired businesses:		
Accounts receivable	(373,000)	(247,000)
Inventories	(3,654,000)	576,000
Other current assets	(269,000)	(438,000)
Other assets	(182,000)	(54,000)
Accounts payable and accrued expenses	577,000	(1,121,000)
Income taxes payable	484,000	(45,000)
Net cash (used in) provided by operating activities	(913,000)	218,000
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of businesses	(23,381,000)	
Acquisition of property and equipment	(91,000)	(80,000)
Net cash used in investing activities	(23,472,000)	(80,000)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from bank revolving credit	350,000	950,000
Proceeds from senior bank term loan	30,000,000	
Payment of senior bank term loan	(25,342,000)	(577,000)
Payment of debt of acquired company	(2,103,000)	
Costs in connection with bank financing	(785,000)	
Proceeds from public stock offering, net of related expenses	20,865,000	
Proceeds from exercise of warrants and options, net of related expenses	1,637,000	
Purchase of treasury stock		(825,000)
Collections of receivables from equipment sales	209,000	409,000
Payment of other long-term debt	(116,000)	(67,000)
Other - net	(123,000)	
Net cash provided by (used in) financing activities	24,592,000	(110,000)
Net increase in cash	207,000	28,000
Cash at beginning of period	219,000	306,000
Cash at end of period	$426,000	$334,000

See notes to condensed consolidated financial statements.

THE HAIN FOOD GROUP, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF STOCKHOLDERS' EQUITY

FOR THE SIX MONTHS ENDED DECEMBER 31, 1997

	Common Stock		Additional		Treasury Stock		
	Shares	Amount at $.01	Paid-in Capital	Retained Earnings	Shares	Amount	Total
Balance at June 30, 1997	8,881,899	$89,000	$20,804,000	$4,991,000	300,000	($825,000)	$25,059,000
Issuance of 2,500,000 shares in public stock offering	2,500,000	25,000	20,840,000				20,865,000
Proceeds from exercise of Common Stock warrants, net of related expenses			743,000		(200,000)	550,000	1,293,000
Exercise of stock options	105,000	1,000	339,000				340,000
Value ascribed to warrants			763,000				763,000
Other			4,000				4,000
Net income for the period				1,537,000			1,537,000
Balance at December 31, 1997	11,486,899	$115,000	$43,493,000	$6,528,000	100,000	$(275,000)	$49,861,000

See notes to condensed consolidated financial statements.

THE HAIN FOOD GROUP, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)

1. GENERAL:

The Company and its subsidiaries operate as one business segment: the sale of specialty food products which are manufactured by various co-packers.

The Company's principal product lines consist of Hain Pure Foods and Westbrae Natural (natural foods), Hollywood Foods (principally healthy cooking oils), Estee (sugar-free, medically directed snacks), Featherweight (low sodium food products), Kineret Foods (frozen kosher foods), Weight Watchers (dry and refrigerated products), and Boston Popcorn (snacks).

2. BASIS OF PRESENTATION:

All amounts in the financial statements have been rounded to the nearest thousand dollars, except shares and per share amounts.

The accompanying condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles. In the opinion of management, all adjustments (including normal recurring accruals) considered necessary for a fair presentation have been included. Reference is made to the footnotes to the audited consolidated financial statements of the Company and subsidiaries as at June 30, 1997 and for the year then ended included in the Company's Annual Report on Form 10-K for information not included in these condensed footnotes.

3. ACQUISITION:

On October 14, 1997, the Company completed a tender offer for all of the shares of Westbrae Natural, Inc. ("Westbrae), a publicly-owned company, for $3.625 per share of common stock in cash. The aggregate cash purchase price, including acquisition costs, amounted to $23.8 million. In addition, the Company repaid approximately $2.1 million of outstanding Westbrae debt. To finance the acquisition, the Company entered into a $40 million credit facility with its bank providing for a $30 million Senior Term Loan and a $10 million revolving credit line. See Note 5 below.

Westbrae (formerly known as Vestro Natural Foods, Inc.), headquartered in Carson, California, is a leading formulator and marketer of high quality natural and organic foods sold under the brand names Westbrae Natural, Westsoy, Little Bear and Bearitos, encompassing 300 food items such as non-dairy beverages, chips, snacks, beans and soups.

The above acquisition has been accounted for as a purchase and, therefore, operating results of Westbrae have been included in the accompanying financial statements from the date of acquisition.

Unaudited pro forma results of operations for the six months ended December 31, 1997 and 1996, assuming that the acquisition had occurred as of July 1, 1996 are as follows:

	1997	1996
Net sales	$55,741,000	$47,947,000
Net income	1,177,000	920,000
Net income per share (diluted)	$ .17	$ .10

The pro forma operating results shown above are not necessarily indicative of operations in the period following acquisition.

4. INVENTORIES:

	Dec. 31 1997	June 30 1997
Finished goods	$11,445,000	$5,418,000
Raw materials and packaging	3,233,000	1,217,000
	$14,678,000	$6,635,000

5. LONG-TERM DEBT:

Long-term debt consists of the following:

	Dec. 31 1997	June 30 1997
Senior Term Loan	$ 9,505,000	$ 4,847,000
Revolving Credit	2,600,000	2,250,000
12.5% Subordinated Debentures, net of unamortized original issue discount of $1,102,000 and $1,195,000	7,398,000	7,305,000
Notes payable to sellers in connection with acquisition of companies and other long-term debt	416,000	532,000
	19,919,000	14,934,000
Current portion	3,147,000	4,178,000
	$16,772,000	$10,756,000

On October 14, 1997, in connection with the acquisition of Westbrae, the Company and its bank entered into a $40 million Amended and Restated Credit Facility ("New Facility") providing for a $30 million senior term loan and a $10 million revolving credit line. The New Facility replaced the Company's existing $18 million facility with the same bank. Presently, borrowings under the facility bear interest at rates equal to, at the Company's option, either (i) 0.25% under the bank's base rate or (ii) 2.00% over the Eurodollar rate. The senior term loan is repayable in quarterly principal installments, commencing December 31, 1998 through maturity of the New Facility on December 31, 2003. Pursuant to the revolving credit line, the Company may borrow up to 85% of eligible trade receivables and 60% of eligible inventories. Amounts outstanding under the New Facility are collateralized by principally all of the Company's assets. The Company borrowed the full $30 million senior term loan to fund the cash purchase price and related closing costs of the acquisition and to repay certain existing debt of the Company and Westbrae. On December 8, 1997, the Company repaid approximately $21 million of such debt from the proceeds of a public offering of its common stock

The New Facility contains certain financial and other restrictive covenants which, among other matters, restrict the payment of dividends and the incurrence of significant additional indebtedness. The Company is also required to maintain various financial ratios, including minimum working capital ratios, the achievement of certain earnings levels, and interest and fixed charge coverage ratios.

See Liquidity and Capital Resources in Management's Discussion and Analysis of Financial Condition and Results of Operations for additional information on the aforementioned long-term debt, including interest rates, eligible borrowings under the revolving credit facility, required payments of principal, maturities, and restrictive covenants contained therein.

6. EARNINGS PER COMMON SHARE:

In February 1997, the FASB issued Statement No. 128, "Earnings Per Share" ("FAS 128"), which is effective for both interim and annual financial statements for periods ending after December 15, 1997. The Company is required to change the method currently used to compute earnings per share and restate all periods. Under the new requirements for calculating basic earnings per share, the dilutive effect of stock options and warrants will be excluded. The following table sets forth the computation of basic and diluted earnings per share pursuant to FAS 128.

	Three Months Ended December 31		Six Months Ended December 31	
	1997	1996	1997	1996
Numerator:				
Net income for numerator for basic and diluted earnings per share - income available to common stockholders	$1,061,000	$428,000	$1,537,000	$764,000
Denominator:				
Denominator for basic earnings per - weighted average shares outstanding during the period (a)	9,454,000	8,760,000	9,051,000	8,814,000
Effect of dilutive securities:				
Employee and director stock options	539,000	41,000	503,000	41,000
Warrants	932,000	30,000	891,000	30,000
Dilutive potential common Shares (b)	1,471,000	71,000	1,394,000	71,000
Denominator for diluted earnings per share - adjusted weighted average shares and assumed conversions	10,925,000	8,831,000	10,445,000	8,885,000
Basic earnings per share	$ .11	$ .05	$ .17	$ .09
Diluted earnings per share	$ .10	$ .05	$ .15	$ .09

(a) On December 8, 1997, the Company issued 2,500,000 shares of common stock in connection with a public offering.

(b) The increase in the amount of dilutive potential shares in the 1997 periods was attributable in part to an increase in the market price of the Company's common stock over the year earlier periods.

7. STOCKHOLDERS' EQUITY:

In connection with the acquisition of Estee, the Company issued a warrant to the seller to purchase 200,000 shares of the Company's common stock at an exercise price of $6.50 per share. In August and September 1997, the seller exercised all of the warrants and the Company issued 200,000 shares of Common Stock out of treasury for aggregate proceeds of $1,300,000. The proceeds were used to pay down bank debt.

In connection with the New Facility with the bank discussed above, the Company issued a warrant to the bank to purchase 114,294 shares of the Company's common stock at an exercise price of $12.294. The warrant expires on December 31, 2003. The value ascribed to this warrant of approximately $683,000 will be amortized over 6 years.

On December 8, 1997, the Company completed a secondary public offering of 2,500,000 shares of its common stock at $9 per share. Proceeds to the Company, net of expenses of the offering, amounted to approximately $20.9 million, which was utilized to pay down the New Facility with the bank discussed above. In connection therewith, certain officers of the Company exercised options for an aggregate of 105,000 shares of common stock which were issued by the Company on December 7, 1997 and subsequently sold on December 8, 1997. The Company received aggregate net proceeds of approximately $340,000.

On December 9, 1997, the stockholders of the Company approved an amendment to increase the number of shares issuable under the 1994 Long Term Incentive and Stock Award Plan by 354,000 to 1,200,000 shares. As a result, the Company's chief executive officer received 125,000 stock options that had been conditionally granted to him at $4.8125 per share on the date of grant (June 30, 1997). The Company will incur a straight line non-cash compensation charge over the 10-year vesting period based on the excess (approximately $461,000) of the market value of the stock options ($8.50 per share) on December 9, 1997 compared to 4.8125 per share on the date of grant.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Results of Operations

Three Months Ended December 31, 1997

On October 14, 1997, the Company acquired Westbrae Natural, Inc. ("Westbrae") in a transaction accounted for as a purchase. Accordingly, the operating results of Westbrae are included in the accompanying financial statements from date of acquisition.

Sales for the current quarter increased by approximately $11.6 million as compared to the 1996 quarter. The increase was substantially attributable to the sales of Westbrae.

Gross margin percentage increased by 2.1% in the current quarter compared to the 1996 quarter, principally because of improved margins obtained on several of the Company's product lines, the effect of higher gross margins of the Company's new Westbrae division, and a slight reduction in warehousing and delivery costs as a percentage of sales.

Selling, general and administrative expenses, as a percentage of net sales, decreased by .2% during the current quarter compared to the 1996 quarter principally because of the higher absorption of general and administrative expenses by higher sales levels.

Operating income, as a percentage of net sales, increased by 2.3% principally because of the aforementioned increase in gross margin percentage.

Interest and financing costs in the current quarter increased by approximately $.4 million due to the debt incurred in October 1997 in connection with the acquisition of Westbrae. On December 8, 1997, the Company repaid approximately $21 million of such debt from the proceeds of a public offering of its common stock.

Income taxes, as a percentage of pre-tax income, amounted to 42.5% compared to 43.1% in the 1996 quarter. The income tax rate utilized for the current quarter is based on the Company's estimate of the effective income tax rate for the fiscal year ending June 30, 1998.

Net income in the current quarter increased by approximately $.6 million, principally because of higher sales levels, improved gross margin percentage, and a slightly lower effective income tax rate.

Six Months Ended December 31, 1997

Sales for the six months increased by approximately $12.5 million as compared to the 1996 period. Such increase was attributable to the sales of Westbrae and increased sales of other product lines.

Gross margin percentage increased by 2.4% in the six-month period, principally because of improved margins obtained on several of the Company's product lines, the effect of higher gross margins of the Company's new Westbrae division in the quarter ended December 31, 1997, and a slight reduction in warehousing and delivery costs as a percentage of sales.

Selling, general and administrative expenses, as a percentage of net sales, were .6% higher during the current six month period compared to the 1996 period, principally because of higher selling expenses as a percentage of sales during the Company's first fiscal quarter.

Operating income, as a percentage of net sales, for the six-month period increased by 1.7% principally because of the aforementioned increase in gross margin percentage, offset by higher selling, general and administrative expenses.

Interest and financing costs in the six-month period increased by approximately $.4 million. See the discussion of the quarter ended December 31, 1997 for an explanation thereof.

Income taxes, as a percentage of pre-tax income, amounted to 42.5% for the six-month period compared to 43.0% in the 1996 period. The income tax rate utilized on an interim basis is based on the Company's estimate of the effective income tax rate for the fiscal year ending June 30, 1998.

Net income in the six-month period increased by approximately $.8 million, principally because of higher sales levels, an improved gross margin percentage offset by a slightly higher selling, general and administrative expense level, and a slightly lower effective income tax rate.

Liquidity and Capital Resources

Debt

On October 14, 1997, the Company acquired Westbrae for a cash purchase price of approximately $23.8, million including acquisition costs. In addition, the Company repaid approximately $2.1 million of Westbrae debt to third parties. To finance the acquisition, the Company entered into a $40 million credit facility ("New Facility") with its bank providing for a $30 million Senior Term Loan and a $10 million revolving credit line. Approximately $32 million of the New Facility was borrowed on October 14, 1997 to acquire Westbrae and repay existing indebtedness to the bank. On December 8, 1997, the Company repaid approximately $21 million of the New Facility (see below). As a result, principal repayments due on the Senior Term Loan were restructured. Principal payments due through September 30, 1997 were eliminated and quarterly principal payments due on December 31, 1998 and thereafter were significantly reduced. Of the $10 million available under the Company's revolving credit facility, $2.6 million was outstanding at December 31, 1997. From time to time, because of inventory requirements, the Company may utilize a portion of the revolving credit line. Borrowings under the New Facility currently bear interest at rates equal to, at the Company's option, either (i) 0.25% under the bank's base rate, or (ii) 2.00% over the Eurodollar rate.

The Company's $8.5 million principal amount of 12.5% Subordinated Debentures mature on April 14, 2004 and require principal payments of $1,943,000 on October 14, 2000, and of $2,307,000, $2,125,000, and $2,125,000, respectively on April 13 of 2002, 2003 and 2004.

Public Offering Completed on December 8, 1997

On December 8, 1997, the Company completed a public offering of 2,500,000 shares of its common stock at a public offering price of $9 per share. Proceeds to the Company, net of expenses of the offering, amounted to approximately $21 million, which was utilized to pay down the New Facility with the bank discussed above. This infusion of additional equity into the Company significantly reduced the Company's debt level and substantially improved the Company's debt to equity ratio.

Working Capital and Debt Service Requirements

Working Capital at December 31, 1997 amounted to approximately $11.8 million, and the Company's working capital ratio was approximately 1.7 to 1.

The Company's products are purchased from independent co-packers and the Company does not intend to invest in plant or equipment relating to the manufacture of its products. Consequently, no significant capital expenditures are currently contemplated.

Principal payments due on the Company's debt for the twelve-month period ending December 31, 1998 are approximately $3.1 million. The Company believes that cash provided by operations will be sufficient for the foreseeable future to finance its operations, fund debt service requirements and fund capital expenditures.

Seasonality

Sales of food products consumed in the home generally decline to some degree during the summer vacation months. The Company believes that such seasonality has a limited effect on operations.

Inflation

The Company does not believe that inflation had a significant impact on the Company's results of operations for the periods presented.

PART II - OTHER INFORMATION

Item 4. - Submission of Matters to a Vote of Security Holders

The Annual Meeting of Stockholders was held on December 9, 1997. The Company submitted the following matters to a vote of security holders:

(i) To elect a Board of eight directors to serve until the next Annual Meeting of Stockholders; and

(ii) To approve amendments of the Company's 1994 Long Term Incentive and Stock Award Plan to (a) increase the number of shares issuable over the term of the plan by 345,000 shares to 1,200,000 in the aggregate and (b) place an upper limit of 150,000 shares on the number of shares for which options or stock appreciation rights may be granted to any participant under the plan during any calendar year; and

(iii) To ratify the appointment of Ernst & Young LLP as independent auditors for the fiscal year ending June 30, 1998 (Ernst & Young LLP were the independent auditors for the fiscal year ended June 30, 1997).

The stockholders elected the persons named below, the Company's nominees for directors, as directors of the Company, casting approximately 8,294,000 votes in favor of each nominee and withholding approximately 149,000 votes for each nominee:

Andrew R. Heyer
Irwin D. Simon
Beth L. Bronner
Barry Gordon
Steven S. Schwartzreich
William P. Carmichael
William J. Fox
Jack Futterman

The stockholders approved the amendments to the Company's 1994 Long Term Incentive and Stock Award Plan casting approximately 5,866,000 votes in favor, 471,000 against and withholding or not voting 12,000.

The stockholders ratified the appointment of Ernst & Young LLP casting approximately 8,427,000 votes in favor, 13,000 against and withholding 3,000.

Item 5. - Other Information

On October 28, 1997, the Company filed a Registration Statement on Form S-8 registering 1,755,000 shares of Common Stock, representing the aggregate number of shares of Common Stock then reserved for issuance under the Company's 1993 Executive Stock Option Plan, 1994 Long Term Incentive and Stock Award Plan, and 1996 Directors Stock Option Plan.

Item 6. - Exhibits and Reports on Form 8-K

(a) Exhibits

Financial Data Schedule (Exhibit 27)

(b) Reports on Form 8-K

On October 28, 1997, the Company filed a report on Form 8-K describing the acquisition of Westbrae (Item 2 - Acquisition or Disposition of Assets). Filed therein were (i) the consolidated financial statements of Vestro Natural Foods Inc. (the prior name of Westbrae) ("Vestro") for each of the years in the three year period ended December 31, 1996, the balance sheets of Vestro for each of the years in the two year period ended December 31, 1996 and the related report of independent accountants, (ii) the unaudited financial statements of Westbrae for the nine months ended September 30, 1996 and September 30, 1997 and (iii) the unaudited pro forma condensed combined balance sheet of the Company as of September 30, 1997 and the unaudited pro forma condensed combined statements of operations for the year ended June 30, 1997 and the three months ended September 30, 1997.

The Company did not file any other reports on Form 8-K during the three months ended December 31, 1997.

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 thereunto duly authorized.

THE HAIN FOOD GROUP, INC.

Date: February 13, 1998

/s/ Irwin D. Simon
Irwin D. Simon,
President and Chief
Executive Officer

Date: February 13, 1998

/s/ Jack Kaufman
Jack Kaufman,
Vice President-Finance and
Chief Financial Officer

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