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

FORM 8-K/A

AMENDMENT NO. 1 TO
CURRENT REPORT

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

Date of Report
(Date of earliest event reported): July 11, 1997

JOHNSON WORLDWIDE ASSOCIATES, INC.
(Exact name of Registrant as specified in its charter)

Commission File Number 0-16255

Wisconsin	39-1536083
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

1326 Willow Road, Sturtevant, Wisconsin 53177
(Address of principal executive offices, including zip code)

(414) 884-1500
(Registrant's telephone number, including area code)

The undersigned Registrant hereby amends Item 7 of its Current Report on Form 8-K dated July 11, 1997 to provide in its entirety as follows:

Item 7 Financial Statements and Exhibits

(a) Financial Statements of Business Acquired - Uwatec Group

Independent Auditors' Report

Combined Balance Sheet as of December 31, 1996

Combined Statement of Operations for the Year Ended December 31, 1996

Combined Statement of Changes in Shareholders' Equity for the Year Ended December 31, 1996

Combined Statement of Cash Flows for the Year Ended December 31, 1996

Notes to the Combined Financial Statements

INDEPENDENT AUDITORS' REPORT

The Board of Directors
Uwatec AG

We have audited the accompanying combined balance sheet of the Uwatec Group (as defined in Note 1) as of December 31, 1996, and the related combined statements of operations, changes in shareholders' equity and cash flows for the year ended December 31, 1996. These combined financial statements are the responsibility of the Group's management. Our responsibility is to express an opinion on these combined financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in the United States of America. 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 audit provides a reasonable basis for our opinion.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the combined financial position of the Uwatec Group as of December 31, 1996, and the combined results of their operations and their cash flows for the year ended December 31, 1996 in conformity with generally accepted accounting principles in the United States of America.

KPMG Fides Peat

/s/ Gunter Haag
Gunter Haag

/s/ Orlando Lanfranchi
Orlando Lanfranchi

Zurich, Switzerland
August 13, 1997

UWATEC GROUP

COMBINED BALANCE SHEET

As of December 31, 1996
(in thousands of Swiss Francs)

ASSETS

Current assets:		
Cash and cash equivalents	CHF	749
Trade accounts receivable, net of allowance of CHF 921		4,534
Inventories		17,759
Fixed assets to be disposed of		5,694
Other current assets		650
Total current assets		29,386
Property, plant and equipment, net		2,797
Deferred taxes		125
Loans		16
Total assets	CHF	32,324

LIABILITIES AND SHAREHOLDERS' EQUITY

Current liabilities:		
Trade accounts payable	CHF	9,815
Accrued expenses and deferred income		401
Income tax		1,109
Deferred taxes		1,369
Bank and other loans		8,954
Debts payable to shareholders		4,380
Other current liabilities		901
Total current liabilities		26,929
Long-term debt due to third parties		935
Deferred taxes		22
Total liabilities		27,886
Minority interest		185
Shareholders' equity:		
Share capital		150
Retained earnings		4,390
Currency translation adjustment		(287)
Total shareholders' equity		4,253
Commitments and contingencies		
Total liabilities and shareholders' equity	CHF	32,324

See the accompanying notes to the combined financial statements.

UWATEC GROUP

COMBINED STATEMENT OF OPERATIONS
For the Year Ended December 31, 1996
(in thousands of Swiss Francs)

		1996
Net sales	CHF	30,252
Cost of goods sold		(13,083)
Gross profit		17,169
Selling, general and administrative costs		
Personnel expenses		(6,153)
Maintenance, cars		(355)
Advertising, travelling		(2,521)
Research and development expenses		(593)
General administrative costs		(3,577)
		(13,199)
Income from operations		3,970
Interest expense		(704)
Interest income		26
Costs of ship, net		(2,345)
Foreign currency translation, net		(55)
Income before taxes and minority interest		892
Provision for taxes		(854)
Minority interest		(34)
Net profit	CHF	4

See the accompanying notes to the combined financial statements.

UWATEC GROUP

COMBINED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
For the Year Ended December 31, 1996
(in thousands of Swiss Francs)

		Share Capital	Retained Earnings	Currency Translation Adjustment	Total
Balance at December 31, 1995	CHF	150	4,386		4,536
Net profit			4		4
Change in currency translation adjustment				(287)	(287)
		------	------	------	-----
Balance at December 31, 1996	CHF	150	4,390	(287)	4,253
		------	------	------	-----

See the accompanying notes to the combined financial statements.

UWATEC GROUP

COMBINED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 1996
(in thousands of Swiss Francs)

		1996
Cash flows from operating activities:		
Net profit	CHF	4
Adjustments to reconcile net profit to net cash provided by operating activities:		
Foreign currency effect on Loan of Sport Investment Holding		161
Minority interest		34
Depreciation and amortization		1,139
Writedown of ship to net realizable value		1,793
Deferred income tax		(43)
Increase (decrease) in cash resulting from changes in:		
Receivable, net		1,233
Inventories		(6,440)
Prepaid expenses and other current assets		156
Accounts payable		2,185
Accrued expenses		291
Other current liabilities		446
Other long term liabilities		(6)
Other		22
Net cash provided by operating activities		975
Cash flows from investing activities:		
Capital expenditures		(823)
Proceeds from sale of property, plant and equipment		15
Net cash used in investing activities		(808)
Cash flows from financing activities:		
Borrowings (repayments) of third party debt		(245)
Borrowings (repayments) of bank overdraft		144
Net cash used in financing activities		(101)
Effect of exchange rate changes on cash and cash equivalents		89
Net increase in cash and cash equivalents		155
Cash and cash equivalents:		
Beginning of year		594
End of year	CHF	749
Supplemental disclosures of cash flow information:		
Cash paid during the year for:		
Interest	CHF	595
Taxes	CHF	108

See the accompanying notes to the combined financial statements.

UWATEC GROUP

NOTES TO THE COMBINED FINANCIAL STATEMENTS
For the Year Ended December 31, 1996
(in thousands of Swiss Francs unless otherwise stated)

1. BASIS OF PRESENTATION

The accompanying combined financial statements have been prepared in accordance with United States generally accepted accounting principles ('U.S. GAAP') on a basis which reflects the combined assets and liabilities ('net assets') and sales, costs of sales and other income and expenses ('operations') and cash flows of the companies constituting the UWATEC Group ('UWATEC' or the 'Group'). The Group represents the following entities:

Entity	Jurisdiction of Organization
Marketing Subsidiaries	
UWATEC-Instruments-Deutschland GmbH, Tauchsportvertrieb	Germany
SA UWATEC FRANCE	France
UWATEC USA Inc.	United States
UWATEC ESPANA, S.A.	Spain
UWATEC UK LIMITED	United Kingdom
UWATEC ASIA LTD (60 % ownership by UWATEC AG)	Hong Kong
Producing Entities	
UWATEC AG (parent company)	Switzerland
PT UWATEC BATAM	Indonesia
UWAPLAST AG (no legal ownership, fully controlled by the shareholders of UWATEC AG) .	Switzerland

UWAPLAST AG is fully controlled by the shareholders of UWATEC AG. For financial statement purposes UWAPLAST AG has been combined and treated as if it would have been a subsidiary of UWATEC AG. According to the purchase contract ownership will be transferred at the date of the closing with Johnson Worldwide Associates, Inc. (see Note 15)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business

The Uwatec Group is involved in a single business segment, the manufacturing and marketing of diving instruments. The company is specialized in developing and selling computers for diving. The Group sells its products under their brand names UWATEC and ALADIN, which are legally protected in most important countries. Additionally they also sell certain related diving equipment of other manufacturers. The Group's manufacturing facilities are located in Switzerland and Indonesia. The Group's principal executive offices are located in Hallwil, Switzerland.

Principles of Combination

The combined financial statements include the entities listed in Note 1. All transactions and balances between the Companies listed in Note 1 have been eliminated.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with original maturity dates of three months or less.

Inventories

Inventories are valued at the lower of cost or market. Cost, which includes direct materials, labor and overhead plus indirect overhead, is determined using the first in, first out (FIFO) or weighted average cost methods.

Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation. Depreciation is charged on a declining-balance method over the estimated useful lives of the assets as follows:

Buildings and improvements (operating) . . .	4 % of net book value
Buildings and improvements (non-operating) .	2 % of net book value
Machinery and equipment	25 % of net book value
Computer software	40 % of net book value
Tooling	45 % of net book value

Beginning January 1, 1996 the Group adopted Statement of Financial Accounting Standards No. 121 (SFAS 121), 'Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be disposed of'. SFAS 121 requires that long-lived assets and certain identifiable intangibles to be held and used by an entity be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In addition, SFAS 121 requires that long-lived assets and certain identifiable intangibles to be disposed of be reported at the lower of carrying amount or fair value less cost to sell. Adoption of SFAS 121 had no effect on the combined financial statements.

Taxation

The Group companies file their individual tax returns in each jurisdiction in which the Group operates.

Deferred taxes are accounted for under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and operating loss and tax credit carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates in the respective jurisdictions in which the Group operates that are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred income tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

Generally, deferred taxes are not provided on the unremitted earnings of subsidiaries outside of Switzerland because it is expected that these earnings are permanently reinvested. Such earnings may become taxable upon the sale or liquidation of these subsidiaries or upon the remittance of dividends. Deferred taxes are provided in situations where the Group's subsidiaries plan to make future dividend distributions.

Research and Development

Research and development costs are expensed as incurred. Research and development costs amounted to approximately CHF 600 during 1996.

Currency Translation and Transactions

The reporting currency for the combined financial statements of the Group is the Swiss Franc (CHF). The functional currency for the Group's operations is generally the applicable local currency. Accordingly, the assets and liabilities of companies whose functional currency is other than the CHF are included in the combination by translating the assets and liabilities into the reporting currency at the exchange rates applicable at the end of the reporting year. The statements of operations and cash flows of such non-CHF functional currency operations are translated at the average exchange rates during the year. Translation gains or losses are accumulated as a separate component of shareholders' equity. Currency transaction gains or losses arising from transactions of Group companies in currencies other than the functional currency are included in operations at each reporting period.

Fair Value of Financial Instruments

The carrying amount of cash and cash equivalents, accounts receivable, other current assets and current liabilities approximates fair market value because of the short term maturity of these financial instruments. Other financial instruments are not significant to the combined financial statements.

Concentration of Credit Risk

The Group's revenue base is widely diversified by geographic region and by individual customer. The Group performs ongoing credit evaluations of its customers' financial condition and, generally, requires no collateral from its customers.

Revenue Recognition

Revenue is recognized when title to a product has transferred or services have been rendered.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

3. DUE TO SHAREHOLDERS

The amount due to shareholders is comprised of the following:

		1996
Principal amount due to Sport Investment Holding Ltd.	CHF	3,520
Accrued interests to December 31, 1996		549
		4,069
Total amount due to Sport Investment Holding Ltd.		
Debt payable to Heinz Ruchti		303
Debt payable to Karl Leemann		8
	CHF	4,380

The entire loan from Sport Investment Holdings Ltd. to various Uwatec Group is translated into CHF at the year end rate. Due to the planned acquisition by Johnson Worldwide Associates, Inc., management considers the entire loan as short term.

4. INVENTORIES

Inventories consisted of the following at December 31:

		1996
Raw materials and parts	CHF	11,190
Finished goods		6,569
	CHF	17,759

The work in progress is an insignificant part of the inventories and is therefore under the caption of raw material and parts.

5. OTHER CURRENT ASSETS

Fixed assets to be disposed of consisted of the following at December 31:

		1996
Ship	CHF	4,314
Land		1,328
Car		52
	CHF	5,694

Management of the Group decided to sell the ship, a non-operating asset, during 1997. Based on the market information available, the company reduced its investment in the ship by CHF 1,793 to write-down its cost to the estimated realizable value. The costs of ship, net, of CHF 2,345 for 1996 include this one time write down as well as operating expenses of CHF 1,359. Such expenses are presented net of revenues of CHF 805.

Other current assets consisted of the following at December 31:

Prepayments and accrued income	CHF	143
Other receivables		386
Other		121
	CHF	650

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6. PROPERTY, PLANT AND EQUIPMENT, NET

Property, plant and equipment, net, consisted of the following at December 31:

		1996
Land and buildings	CHF	612
Machinery and equipment		6,772
Computer software		25
		7,409
Less accumulated depreciation and amortization		(4,612)
	CHF	2,797

7. BANK AND OTHER LOANS

Bank and other loans consisted of the following at December 31:

		1996
Bank overdraft liability	CHF	4,640
Ship mortgage		4,314
	CHF	8,954

As described in footnote 5 management of the group decided to sell the ship during 1997. The related mortgage has therefore been considered to be a short-term loan

The weighted average interest rate on the borrowings under line of credit was approximately 6.31 % at December 31, 1996. The Group had available unused bank lines of credit for short-term financing of approximately CHF 469 at December 31, 1996.

8. ACCRUED EXPENSES AND DEFERRED INCOME

Accrued and other liabilities consisted of the following at December 31:

		1996
Accrued payroll and vacation	CHF	85
Social benefits and payroll taxes		53
Legal costs		257
Ship mortgage		6
	CHF	401

9. OTHER CURRENT LIABILITIES

Other current liabilities consisted of the following at December 31:

		1996
Tax withholding, VAT, etc.	CHF	310
Warranty		400
Other		191
	CHF	901

10. DEBT

Long-term debt payable

		1996
Secured notes payable:		

Hong Kong and Shanghai Banking Corporation to PT Uwatec Batam, Indonesia	CHF	473
Unsecured notes payable:		
Loan Marc Odermatt to Uwaplast AG, Biberist, Switzerland		453
Other		9
	CHF	935

11. BENEFIT PLAN

UWATEC sponsors a defined contribution plan for the benefit of its employees. Benefits are determined and funded annually based upon the terms of the plan. Contributions under this plan amounted to CHF 163 in 1996.

None of the group companies sponsor defined benefit plans.

12. TAXES

The sources of the Group's income before taxes and minority interest were as follows:

		1996
Switzerland	CHF	2,960
Non-Switzerland		(2,068)
	CHF	892

The provision for taxes consists of:

		Current	Deferred	Total
Year ended December 31, 1996:				
Switzerland Federal	CHF	161	59	220
Switzerland Canton (State) and Local		295	107	402
Non-Switzerland		232		232
	CHF	688	166	854

The provision for tax expense for the year ended December 31, 1996 differed from the amounts computed by applying the Switzerland federal income tax rate of 9.8% to income before taxes and minority interest as a result of the following:

		1996
Expected tax	CHF	84
Switzerland Canton (state) and local income taxes, net of federal income tax benefit		632
Change in valuation allowance		-
Non-Switzerland income taxes in excess of 9.8%		176
Other, net		(38)
	CHF	854

The tax effects of temporary differences that give rise to significant portions of the deferred tax assets and deferred tax liabilities at December 31, 1996 are presented below:

		1996
Deferred tax assets:		
Intangible assets	CHF	125
Total gross deferred tax assets		125
Less valuation allowance		-
Gross deferred tax assets less valuation allowance		125

Deferred tax liabilities:		
Inventory		1,199
Property, plant and equipment		63
Other		129
Total gross deferred tax liabilities		1,391
Net deferred tax liability	CHF	1,266

At December 31, 1996, the Group had federal net operating loss carryforwards in various countries other than Switzerland for income tax purposes of CHF 3,836. Of this amount CHF 31 had no expiration date, relating to the subsidiary in France. Additionally, there were operating losses at that date in various other countries in the amount of CHF 1,011 which expire in varying amounts through 2001.

In assessing the realizability of deferred tax assets, management considers whether it is more likely than not that some portion or all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences become deductible. Management considers the scheduled reversal of deferred tax liabilities, projected future taxable income, and tax planning strategies in making this assessment.

13. COMMITMENTS AND CONTINGENCIES

Operating Leases

The Group leases its facilities under operating leases. The future minimum lease payments under non- cancelable operating leases are as follows at December 31, 1996:

		1996
1997	CHF	640
1998		328
1999		238
2000		197
2001		150
Thereafter		-
Total	CHF	1,553

Rent expense for operating leases amounted to CHF 628 in 1996.

Legal

The Group is party to various legal proceedings, including certain patent matters. Management does not expect that any of such proceedings will have a material adverse effect on the Group's financial condition or results of operations.

14. GEOGRAPHIC SEGMENT INFORMATION

The tables below shows the Group's operations by geographic region.

		Net sales by destination	Income (loss) from operations	Total assets
1996				
Europe	CHF	21,339	5,828	40,695
United States		4,259	(1,331)	1,899
Asia and other		4,654	53	1,574
Eliminations		-	(580)	(11,844)
Totals	CHF	30,252	3,970	32,324

15. SUBSEQUENT EVENTS (UNAUDITED)

Pursuant to the terms of a Stock Purchase Agreement dated March 26, 1997, between Johnson Worldwide Associates, Inc., and the shareholders agreed to sell to Johnson Worldwide Associates, Inc., and Johnson Worldwide Associates, Inc., agreed to purchase from the shareholders all of the entities constituting the Group. Consummation of the transaction contemplated by the Agreement is subject to various terms and conditions.

During 1997 a significant customer fell in insolvency and will therefore not be able to pay back his accounts existing already by the end of 1996 to Uwatec AG, Hallwil. The total loss effect will be 1.4 mio CHF. This loss has been recorded in 1997 prior to the closing of the Stock Purchase Agreement of July 11, 1997.

(b) Pro Forma Financial Information

JOHNSON WORLDWIDE ASSOCIATES, INC.
UNAUDITED PRO FORMA CONDENSED
CONSOLIDATED FINANCIAL INFORMATION

The following unaudited pro forma financial information relates to the acquisition (such acquisition as well as the consummation of certain related transactions is referred to herein as the "Acquisition") by a second-tier subsidiary of Johnson Worldwide Associates, Inc. ("JWA") of all of the issued and outstanding shares of capital stock of Uwatec AG ("Uwatec"). The Acquisition, which was accounted for using the purchase method of accounting, was consummated on July 11, 1997. The pro forma amounts have been prepared based on certain purchase accounting and other pro forma adjustments (as described in the accompanying notes) to the historical financial statements of JWA and Uwatec and its affiliates (the "Uwatec Group").

The unaudited pro forma condensed consolidated statements of operations reflect the historical results of operations of JWA and the Uwatec Group for the fiscal year ended September 27, 1996, and the nine months ended June 27, 1997, with pro forma acquisition adjustments as if the Acquisition had occurred as of the beginning of the respective periods. The unaudited pro forma condensed consolidated statements of operations also reflect the sale of Plastimo S.A. ("Plastimo"), which occurred on January 30, 1997, as if such sale occurred as of the beginning of the respective periods. The unaudited pro forma condensed consolidated balance sheet reflects the historical financial position of JWA and the Uwatec Group at June 27, 1997, with pro forma acquisition adjustments as if the Acquisition had occurred on June 27, 1997. The pro forma adjustments are described in the accompanying notes and give effect to events that are (a) directly attributable to the Acquisition, (b) factually supportable, and (c) in the case of certain income statement adjustments, expected to have a continuing impact.

The unaudited pro forma condensed consolidated financial statements should be read in connection with JWA's Annual Report on Form 10-K for the fiscal year ended September 27, 1996 and Quarterly Report on Form 10-Q for the quarter ended June 27, 1997 along with the financial statements of the Uwatec Group and related notes that appear elsewhere in this Current Report on Form 8-K/A.

The unaudited pro forma financial information presented is for informational purposes only and does not purport to represent what JWA's financial position or results of operations as of the dates presented would have been had the Acquisition and the sale of Plastimo in fact occurred on such date or at the beginning of the periods indicated or to project JWA's financial position or results of operations for any future date or period.

PRO FORMA CONDENSED CONSOLIDATED BALANCE SHEET
JUNE 27, 1997
(unaudited)

(thousands, except share data)	JWA	Acquired Business	Pro Forma Adjustments	Pro Forma
Assets				
Current assets:				
Cash	$ 10,635	$ 1,038	$ (2,352)	$ 9,321
Accounts receivable less allowance for doubtful accounts of $2,195	71,528	3,347	--	74,875
Inventories	82,352	7,136	(1,267)	88,221
Other current assets	18,688	893	--	19,581
Total current assets	183,203	12,414	(3,619)	191,998
Property, plant and equipment	28,479	2,998	(1,148)	30,329
Intangible assets	47,477	10	33,075	80,562
Other assets	2,151	31	--	2,182
Total assets	$261,310	$15,453	$28,308	$305,071
Liabilities and Shareholders' Equity				
Current liabilities:				
Short-term debt and current maturities of long-term debt	$ 35,376	$ 5,701	$ (5,701)	$ 35,376
Accounts payable	11,101	5,213	--	16,314
Other accrued liabilities	29,593	1,278	--	30,871
Total current liabilities	76,070	12,192	(5,701)	82,561
Long-term debt, less current maturities	61,278	635	35,466	97,379
Other liabilities	3,827	1,169	--	4,996
Total liabilities	141,175	13,996	29,765	184,936
Shareholders' equity:				
Common stock:				
Class A shares issued 6,905,385	346	103	(103)	346
Class B shares issued 1,228,053	61	--	--	61
Capital in excess of par value	44,172	--	--	44,172
Retained earnings	81,616	1,805	(1,805)	81,616
Contingent compensation	(110)	--	--	(110)
Cumulative translation adjustment	(5,599)	(451)	451	(5,599)
Treasury stock 27,400 Class A shares	(351)	--	--	(351)
Total shareholders' equity	120,135	1,457	(1,457)	120,135
Total liabilities and shareholders' equity	$261,310	$15,453	$28,308	$305,071

See accompanying notes to unaudited pro forma condensed consolidated financial statements.

PRO FORMA CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS
YEAR ENDED SEPTEMBER 27, 1996
(unaudited)

(thousands, except per share data)	JWA	Acquired Business	Disposed Business	Pro Forma Adjustments	Pro Forma
Net sales	$ 344,373	$ 24,713	$ 36,386	$ --	$ 332,700
Cost of sales	224,649	10,688	22,060	--	213,277
Gross profit	119,724	14,025	14,326	--	119,423
Operating expenses	121,200	10,782	11,283	1,224	121,923
Operating profit (loss)	(1,476)	3,243	3,043	(1,224)	(2,500)
Interest expense	10,181	575	200	11	10,567
Other (income) expense, net	(496)	51	(147)	--	(298)
Income (loss) before income taxes	(11,161)	2,617	2,990	(1,235)	(12,769)
Income tax expense (benefit)	194	698	1,101	(34)	(243)
Net Income (loss)	$(11,355)	$ 1,919	$ 1,889	$(1,201)	$(12,526)
Loss per common share:	$ (1.40)				$ (1.54)
Weighted average common and common equivalent shares outstanding	8,114				8,114

See accompanying notes to unaudited pro forma condensed consolidated financial statements.

PRO FORMA CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS
NINE MONTHS ENDED JUNE 27, 1997
(unaudited)

(thousands, except per share data)	JWA	Acquired Business	Disposed Business	Pro Forma Adjustments	Pro Forma
Net sales	$ 234,822	$ 16,871	$ 7,910	$ --	$ 243,783
Cost of sales	147,088	10,494	5,108	--	152,474
Gross profit	87,734	6,377	2,802	--	91,309
Operating	73,921	7,914	4,029	888	78,694
Operating	13,813	(1,537)	(1,227)	(888)	12,615
Interest expense	6,580	452	12	584	7,604
Other (income)	(168)	740	(175)	--	747
Income (loss)	7,401	(2,729)	(1,064)	(1,472)	4,264
Income tax	3,653	(230)	(422)	(256)	3,589
Net income (loss)	$ 3,748	$ (2,499)	$ (642)	$ (1,216)	$ 675
Loss per common	$ 0.46				$ 0.08
Weighted average	8,106				8,106

See accompanying notes to unaudited pro forma condensed consolidated financial statements.

JOHNSON WORLDWIDE ASSOCIATES, INC.
NOTES TO PRO FORMA CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)

NOTE 1

The pro forma condensed consolidated balance sheet has been prepared to reflect the purchase by a second-tier subsidiary of JWA of all of the issued and outstanding shares of capital stock of Uwatec. The pro forma adjustments as of June 27, 1997 reflect the following:

(a) The adjustment of certain assets to fair value.

(b) The allocation of excess of cost over the fair value of net assets acquired to goodwill.

(c) The financing for the acquisitions.

(d) The sale of non-operating assets to certain selling shareholders of Uwatec.

NOTE 2

The pro forma condensed consolidated statements of operations for the year ended September 27, 1996 and the nine months ended June 27, 1997 are based on the financial statements of JWA and the Uwatec Group after giving effect to the following pro forma adjustments:

(a) Additional operating expenses, primarily amortization expense, resulting from the amortization of intangible assets based on a useful life of 25 years.

(b) Additional interest expense resulting from the debt obtained to finance the acquisition and provide working capital, net of proceeds from the sale of Plastimo, at rates in effect at the beginning of, or during the respective periods, as appropriate.

(c) Provision for income tax benefits resulting from the proforma adjustments using statutory tax rates.

(c) Exhibits

The exhibits listed in the accompanying Exhibit Index are filed as part of this Current Report on Form 8-K.

SIGNATURES

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

JOHNSON WORLDWIDE ASSOCIATES, INC.

Date: September 24, 1997 By: /s/ Carl G. Schmidt
Carl G. Schmidt
Senior Vice President and
Chief Financial Officer,
Secretary and Treasurer

JOHNSON WORLDWIDE ASSOCIATES, INC.

EXHIBIT INDEX TO FORM 8-K
Report Dated July 11, 1997

Exhibit

(2) Share Purchase Agreement by and between Johnson Beteiligungsgesellschaft mbH, Johnson Worldwide Associates, Inc. and Heinz Ruchti and Karl Leeman (the selling shareholders of Uwatec AG), dated July 11, 1997.* [Previously filed with this Current Report on Form 8-K.]

(23) Consent of KPMG Fides Peat.

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* The schedules and exhibits to this document are not being filed herewith. The Registrant agrees to furnish supplementally a copy of any such schedule or exhibit to the Securities and Exchange Commission upon request.

Exhibit (23)

Independent Auditors' Consent

The Board of Directors
Johnson Worldwide Associates, Inc.:

We consent to incorporation by reference in the Registration Statements (No. 33-19804, 33-19805, 33-35309, 33-50680, 33-52073, 33-54899 and 33-61285) on Form S-8 of Johnson Worldwide Associates, Inc. of our report dated August 13, 1997, relating to the combined balance sheet of the Uwatec Group as of December 31, 1996, and the related combined statement of operations, changes in shareholders' equity and cash flows for the year ended December 31, 1996, which report appears in the amendment on Form 8-K/A to the Form 8-K of Johnson Worldwide Associates, Inc. dated July 11, 1997.

KPMG Fides Peat

Zurich, Switzerland
September 23, 1997