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

FORM 10-Q

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

For the quarterly period ended July 2, 1999

OR

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

For the transition period from __________ to __________

Commission file number 0-16255

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

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)

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

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. Yes [X] No [ ]

As of July 30, 1999, 6,905,297 shares of Class A and 1,222,861 shares of Class B common stock of the Registrant were outstanding.

JOHNSON WORLDWIDE ASSOCIATES, INC.

JOHNSON WORLDWIDE ASSOCIATES, INC.

CONSOLIDATED STATEMENTS OF OPERATIONS
(unaudited)

	Three Months Ended		Nine Months Ended	
(thousands, except per share data)	July 2 1999	July 3 1998	July 2 1999	July 3 1998
Net sales	$119,841	$106,757	$284,051	$256,536
Cost of sales	70,736	64,221	171,016	155,078
Gross profit	49,105	42,536	113,035	101,458
Operating expenses:				
Marketing and selling	21,410	19,832	56,787	52,719
Finance, information systems and administrative management	8,233	6,613	21,195	19,038
Research and development	2,065	1,745	5,953	5,094
Amortization of acquisition costs	1,038	963	3,088	2,818
Profit sharing	1,320	1,142	2,086	1,496
Nonrecurring charges	49	959	1,597	1,061
Total operating expenses	34,115	31,254	90,706	82,226
Operating profit	14,990	11,282	22,329	19,232
Interest income	(56)	(119)	(219)	(264)
Interest expense	2,620	2,637	7,551	7,370
Other expenses, net	148	105	243	176
Income before income taxes	12,278	8,659	14,754	11,950
Income tax expense	5,194	3,755	6,313	5,091
Net income	$ 7,084	$ 4,904	$ 8,441	$ 6,859
Basic earnings per common share	$ 0.88	$ 0.61	$ 1.04	$ 0.85
Diluted earnings per common share	$ 0.87	$ 0.61	$ 1.04	$ 0.84

The accompanying notes are an integral part of the consolidated financial statements.

JOHNSON WORLDWIDE ASSOCIATES, INC.

CONSOLIDATED BALANCE SHEETS
(unaudited)

(thousands, except share data)	July 2 1999	October 2 1998	July 3 1998
ASSETS			
Current assets:			
Cash and temporary cash investments	$ 9,955	$ 11,496	$ 8,497
Accounts receivable, less allowance for doubtful accounts of $3,285, $2,570, and $2,856, respectively	84,612	53,421	75,033
Inventories	71,829	76,603	85,642
Deferred income taxes	5,648	6,067	7,853
Other current assets	6,671	6,933	7,172
Total current assets	178,715	154,520	184,197
Property, plant and equipment	35,649	35,469	34,541
Deferred income taxes	15,561	15,435	10,428
Intangible assets	87,380	90,101	85,404
Other assets	1,949	492	510
Total assets	$319,254	$296,017	$315,080
LIABILITIES AND SHAREHOLDERS' EQUITY			
Current liabilities:			
Short-term debt and current maturities of long-term debt	$ 73,114	$ 42,614	$ 57,629
Accounts payable	15,014	11,681	15,546
Accrued liabilities	30,287	30,724	31,089
Total current liabilities	118,415	85,019	104,264
Long-term debt, less current maturities	72,044	82,066	88,115
Other liabilities	4,655	4,546	4,058
Total liabilities	195,114	171,631	196,437
Shareholders' equity:			
Preferred stock: none issued	--	--	--
Common stock:			
Class A shares issued: July 2, 1999, 6,910,577; October 2, 1998, 6,909,577; July 3, 1998, 6,909, 577	345	345	346
Class B shares issued (convertible into Class A): July 2, 1999, 1,222,861; October 2, 1998, 1,223,861; July 3, 1998, 1,223,861	61	61	61
Capital in excess of par value	44,068	44,205	44,205
Retained earnings	93,388	85,068	86,714
Contingent compensation	(153)	(27)	(40)
Other comprehensive income - cumulative translation adjustment	(13,487)	(4,651)	(12,028)
Treasury stock: Class A shares, at cost: July 2, 1999, 5,280; October 2, 1998, 39,532; July 3, 1998, 39,532	(82)	(615)	(615)
Total shareholders' equity	124,140	124,386	118,643
Total liabilities and shareholders' equity	$319,254	$296,017	$315,080

The accompanying notes are an integral part of the consolidated financial statements.

JOHNSON WORLDWIDE ASSOCIATES, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS
(unaudited)

	Nine Months Ended	
(thousands)	July 2 1999	July 3 1998
CASH USED FOR OPERATIONS		
Net income	$ 8,441	$ 6,859
Noncash items:		
Depreciation and amortization	11,266	10,344
Deferred income taxes	623	104
Change in assets and liabilities, net of effect of businesses acquired:		
Accounts receivable, net	(31,620)	(24,832)
Inventories	1,643	(5,637)
Accounts payable and accrued liabilities	4,227	5,477
Other, net	974	(613)
	(4,446)	(8,298)
CASH USED FOR INVESTING ACTIVITIES		
Net assets of businesses acquired, net of cash	(10,210)	(12,418)
Net additions to property, plant and equipment	(8,076)	(8,811)
	(18,286)	(21,229)
CASH PROVIDED BY FINANCING ACTIVITIES		
Issuance of senior notes	--	25,000
Net change in short-term debt	22,053	6,573
Common stock transactions	91	(320)
	22,144	31,253
Effect of foreign currency fluctuations on cash	(953)	(359)
Increase (decrease) in cash and temporary cash investments	(1,541)	1,367
CASH AND TEMPORARY CASH INVESTMENTS		
Beginning of period	11,496	7,130
End of period	$ 9,955	$ 8,497

The accompanying notes are an integral part of the consolidated financial statements.

JOHNSON WORLDWIDE ASSOCIATES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)

1 Basis of Presentation

The consolidated financial statements included herein are unaudited. In the opinion of management, these statements contain all adjustments (consisting of only normal recurring items) necessary to present fairly the financial position of Johnson Worldwide Associates, Inc. and subsidiaries (the Company) as of July 2, 1999 and the results of operations and cash flows for the three months and nine months ended July 2, 1999. These consolidated financial statements should be read in conjunction with the consolidated financial statements and notes thereto included in the Company's 1998 Annual Report.

Because of seasonal and other factors, the results of operations for the three months and nine months ended July 2, 1999 are not necessarily indicative of the results to be expected for the full year.

All monetary amounts, other than share and per share amounts, are stated in thousands.

Certain amounts as previously reported have been reclassified to conform with the current period presentation.

2 Income Taxes

The provision for income taxes includes deferred taxes and is based upon estimated annual effective tax rates in the tax jurisdictions in which the Company operates.

3 Inventories

Inventories at the end of the respective periods consist of the following:

	July 2 1999	October 2 1998	July 3 1998
Raw materials	$25,201	$27,834	$29,202
Work in process	2,943	4,753	7,280
Finished goods	48,859	49,875	56,171
	77,003	82,462	92,653
Less reserves	5,174	5,859	7,011
	$71,829	$76,603	$85,642

4 Earnings Per Share

The following table sets forth the computation of basic and diluted earnings per common share:

	Three Months Ended		Nine Months Ended	
	July 2 1999	July 3 1998	July 2 1999	July 3 1998
Net income for basic and diluted earnings per share	$ 7,084	$ 4,904	$ 8,441	$ 6,859
Weighted average common shares outstanding	8,112,455	8,093,906	8,102,320	8,102,585
Less nonvested restricted stock	(20,203)	(4,958)	(9,366)	(6,222)
Basic average common shares	8,092,252	8,088,948	8,092,955	8,096,363
Dilutive stock options and restricted stock	17,122	10,997	6,983	24,551
Diluted average common shares	8,109,374	8,099,945	8,099,938	8,120,914
Basic earnings per common share	$ 0.88	$ 0.61	$ 1.04	$ 0.85
Diluted earnings per common share	$ 0.87	$ 0.61	$ 1.04	$ 0.84

5 Stock Ownership Plans

A summary of stock option activity related to the Company's plans is as follows:

	Shares	Weighted Average Exercise Price
Outstanding at October 2, 1998	602,061	$17.43
Granted	343,000	8.52
Cancelled	(150,056)	14.92
Outstanding at July 2, 1999	795,005	$14.06

Options to purchase 612,061 shares of common stock with a weighted average exercise price of $17.42 per share were outstanding at July 3, 1998.

6 Acquisitions

In August 1999, the Company completed the acquisition of the common stock of Extrasport, Inc., a privately held manufacturer and marketer of personal flotation devices. The initial purchase price, including direct expenses, for the acquisition was approximately $3,700, of which approximately $2,700 was recorded as intangible assets and is being amortized over 25 years. Additional payments in 2000 through 2002 are dependent upon achievement of specified levels of sales of the acquired business.

In April 1999, the Company completed the acquisition of substantially all of the assets and the assumption of certain liabilities of Escape Sailboat Company LLC, a privately held manufacturer and marketer of recreational sailboats. The initial purchase price, including direct expenses, for the acquisition was approximately $4,800, of which approximately $3,100 was recorded as intangible assets and is being amortized over 25 years. Additional payments in 2000 and 2001 are dependent upon achievement of specified levels of sales of the acquired business.

In December 1998, the Company completed the acquisition of substantially all of the assets and the assumption of certain liabilities of True North Paddle & Necky Kayaks Ltd., a privately held manufacturer and marketer of Necky kayaks, and an affiliated entity. The initial purchase price, including direct expenses, for the acquisition was approximately $5,700, of which approximately $3,100 was recorded as intangible assets and is being amortized over 25 years. Additional payments in the years 1999 through 2003 are dependent upon the achievement of specified levels of sales and profitability of the acquired business.

The acquisitions were accounted for using the purchase method and, accordingly, the Consolidated Financial Statements include the results of operations since the respective dates of acquisition. Additional payments, if required, will increase intangible assets in future years.

7 Litigation

In 1998, certain businesses acquired by the Company became subject to judgments in civil liability cases. In February 1999, these cases were settled. Payments totaling $1,600 made by the Company as a result of these judgments reduced payments otherwise due to selling shareholders of the businesses acquired. Accordingly, these judgments did not impact the operating results of the Company.

8 Comprehensive Income

The Company adopted Financial Accounting Standards Board Statement 130, Reporting Comprehensive Income, in 1999. Comprehensive income includes net income and changes in shareholders' equity from non-owner sources. For the Company, the elements of comprehensive income excluded from net income are represented primarily by the cumulative translation adjustment.

Comprehensive income (loss) for the respective periods consists of the following:

	Three Months Ended		Nine Months Ended	
	July 2 1999	July 3 1998	July 2 1999	July 3 1998
Net income	$ 7,084	$ 4,904	$ 8,441	$ 6,859
Translation adjustment	(3,676)	(429)	(8,836)	(5,672)
Comprehensive income (loss)	$ 3,408	$ 4,475	$ (395)	$ 1,187

9 Segments of Business

The Company conducts its worldwide operations through five separate global business units which represent major product lines. Operations are conducted in the United States and various foreign countries, primarily in Europe, Canada and the Pacific Basin.

Net sales and operating profit include both sales to customers, as reported in the Company's consolidated statements of operations, and interunit transfers, which are priced to recover cost plus an appropriate profit margin. Identifiable assets represent assets that are used in the Company's operations in each business unit at the end of the periods presented.

A summary of the Company's operations by business unit is presented below:

	Three Months Ended		Nine Months Ended	
	July 2 1999	July 3 1998	July 2 1999	July 3 1998
Net sales:				
Outdoor equipment:				
Unaffiliated customers	$ 28,749	$ 23,664	$ 69,885	$ 58,569
Interunit transfers	(16)	26	14	27
Diving:				
Unaffiliated customers	22,327	24,324	59,886	65,220
Interunit transfers	--	3	9	2
Watercraft:				
Unaffiliated customers	28,442	20,608	50,097	37,191
Interunit transfers	56	85	237	206
Motors:				
Unaffiliated customers	21,283	18,667	52,710	44,936
Interunit transfers	498	417	1,482	1,525
Fishing:				
Unaffiliated customers	18,707	19,251	50,129	49,420
Interunit transfers	76	162	399	567
Other	333	243	1,344	1,200
Eliminations	(614)	(693)	(2,141)	(2,327)
	$119,841	$106,757	$284,051	$256,536
Operating profit (loss):				
Outdoor equipment	$ 2,191	$ 1,555	$ 3,074	$ 2,650
Diving	3,577	3,232	3,773	8,455
Watercraft	7,741	5,240	11,063	7,916
Motors	2,272	1,604	4,884	2,924
Fishing	1,300	1,109	3,472	863
Other	(2,091)	(1,458)	(3,937)	(3,576)
	$ 14,990	$ 11,282	$ 22,329	$ 19,232

	July 2 1999	October 2 1998	July 3 1998
Identifiable assets:			
Outdoor equipment	$ 52,745	$ 49,090	$ 57,915
Diving	93,539	104,344	103,003
Watercraft	54,306	29,340	33,995
Motors	27,910	22,905	28,957
Fishing	64,275	62,099	68,711
Other	26,479	28,239	22,499
	$319,254	$296,017	$315,080

JOHNSON WORLDWIDE ASSOCIATES, INC.

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

The following discussion includes comments and analysis relating to the Company's results of operations and financial condition for the three months and nine months ended July 2, 1999 and July 3, 1998. This discussion should be read in conjunction with the consolidated financial statements and related notes that immediately precede this section, as well as the Company's 1998 Annual Report.

Forward Looking Statements

Certain matters discussed in this Form 10-Q are "forward-looking statements," intended to qualify for the safe harbors from liability established by the Private Securities Litigation Reform Act of 1995. These forward-looking statements can generally be identified as such because the context of the statement includes phrases such as the Company "expects," "believes" or other words of similar meaning. Similarly, statements that describe the Company's future plans, objectives or goals are also forward-looking statements. Such forward-looking statements are subject to certain risks and uncertainties which could cause actual results or outcomes to differ materially from those currently anticipated. Factors that could affect actual results or outcomes include changes in consumer spending patterns, the success of the Company's EVA(R) program, actions of companies that compete with JWA, the Company's success in managing inventory, movements in foreign currencies or interest rates, the success of the Company, suppliers, customers and others regarding compliance with year 2000 issues, and adverse weather conditions. Shareholders, potential investors and other readers are urged to consider these factors in evaluating the forward-looking statements and are cautioned not to place undue reliance on such forward-looking statements. The forward-looking statements included herein are only made as of the date of this Form 10-Q and the Company undertakes no obligations to publicly update such forward-looking statements to reflect subsequent events or circumstances.

Results of Operations

Net sales for the three months ended July 2, 1999 totaled $119.8 million, an increase of 12% from $106.8 million in the three months ended July 3, 1998. Net sales for the nine months ended July 2, 1999 totaled $284.1 million, an increase of 11%, or $27.5 million, over the nine months ended July 3, 1998. Sales of the Watercraft, Outdoor Equipment and Motors businesses exhibited strong growth for the quarter and year to date. The Diving business was adversely impacted by the integration of acquired businesses into its operations. The Fishing business had high levels of sales of excess product at nominal margins in the prior year, causing an unfavorable comparison with regard to sales. Excluding the impact of foreign currencies, net sales increased 13% and 10% for the three and nine months ended July 2, 1999, respectively.

Gross profit as a percentage of sales was 41.0% for the three months ended July 2, 1999 compared to 39.8% in the corresponding period of the prior year. Gross profit for the nine months ended July 2, 1999 increased to 39.8% from 39.5% in the prior year. Strong gains in the Fishing, Motors and Watercraft businesses for the quarter and year to date were partially offset by a decline in higher margin Diving sales.

The Company recognized an operating profit of $15.0 million for the three months ended July 2, 1999, compared to an operating profit of $11.3 million for the corresponding period of the prior year. For the nine months ended July 2, 1999, operating profit increased to $22.3 million, from $19.2 million in the prior year. The positive impact of increased sales on operating margins in the Motors and Watercraft businesses and the favorable impact of the Necky and Escape acquisitions more than offset the decline in the Diving business in the current year and nonrecurring charges from integration of acquired businesses in both years.

Interest expense totaled $7.6 million for the nine months ended July 2, 1999 compared to $7.4 million for the corresponding period of the prior year. Increased debt levels due to acquisitions consummated in 1999 and 1998, more than offset improved management of working capital, and profit growth, accounting for the change.

The Company recognized net income of $7.1 million in the three months ended July 2, 1999 compared to net income of $4.9 million in the corresponding period of the prior year. Diluted earnings per common share totaled $0.87 for the three months ended July 2, 1999 compared to $0.61 in the prior year. The Company recognized net income of $8.4 million in the nine months ended July 2, 1999 compared to net income of $6.9 million in the corresponding period of the prior year. Year to date diluted earnings per common share increased to $1.04 from $0.84 in the prior year.

Financial Condition

The following discusses changes in the Company's liquidity and capital resources.

Operations

Cash flows used for operations totaled $4.4 million for the nine months ended July 2, 1999 and $8.3 million for the corresponding period of the prior year.

Accounts receivable seasonally increased $31.6 million for the nine months ended July 2, 1999 and $24.8 million for the corresponding period of the prior year, more than accounting for all the net usage of funds. Days of sales outstanding at July 2, 1999 approximate the prior year levels.

Inventory declined $1.6 million for the nine months ended July 2, 1999 due to improved inventory management, more than offsetting seasonal growth. Inventory increased $5.6 million for the corresponding period of the prior year. Inventory turns have improved approximately 20%, to 2.6 times, in the last twelve months.

Accounts payable and accrued liabilities seasonally increased $4.2 million for the nine months ended July 2, 1999 and $5.5 million for the corresponding period of the prior year, decreasing the net outflow of cash from operations.

Depreciation and amortization charges were $11.3 million for the nine months ended July 2, 1999 and $10.3 million for the corresponding period of the prior year. The increase was due primarily to increased amortization of intangible assets from businesses acquired in 1999 and 1998.

Investing Activities

Expenditures for property, plant and equipment totaled $8.1 million for the nine months ended July 2, 1999 and $8.8 million for the corresponding period of the prior year. The Company's recurring investments are made primarily for tooling for new products and enhancements. In 1999, capitalized expenditures are anticipated to total approximately $12 million. These expenditures are expected to be funded by working capital or existing credit facilities.

The Company completed the acquisitions of two businesses in the first nine months of the current year and three businesses in the prior year, which increased tangible and intangible assets by $10.2 million and $12.4 million, respectively, net of cash and liabilities assumed. An additional acquisition was consummated in August 1999.

Financing Activities

Cash flows from financing activities totaled $22.1 million for the nine months ended July 2, 1999 and $31.3 million for the corresponding period of the prior year. In October 1997, the Company consummated a private placement of long-term debt totaling $25 million. Payments on long-term debt required to be made in 1999 total $7.8 million.

Market Risk Management

The Company is exposed to market risk stemming from changes in foreign exchange rates, interest rates and, to a lesser extent, commodity prices. Changes in these factors could cause fluctuations in earnings and cash flows. In the normal course of business, exposure to certain of these market risks is managed by entering into hedging transactions authorized under Company policies that place controls on these activities. Hedging transactions involve the use of a variety of derivative financial instruments. Derivatives are used only where there is an underlying exposure: not for trading or speculative purposes.

Foreign Operations

The Company has significant foreign operations, for which the functional currencies are denominated primarily in Swiss and French francs, German marks, Italian lire, Japanese yen and Canadian dollars. As the values of the currencies of the foreign countries in which the Company has operations increase or decrease relative to the U.S. dollar, the sales, expenses, profits, assets and liabilities of the Company's foreign operations, as reported in the Company's Consolidated Financial Statements, increase or decrease, accordingly. The Company mitigates a portion of the fluctuations in certain foreign currencies through the purchase of foreign currency swaps, forward contracts and options to hedge known commitments, primarily for purchases of inventory and other assets denominated in foreign currencies.

Interest Rates

The Company's debt structure and interest rate risk are managed through the use of fixed and floating rate debt. The Company's primary exposure is to United States interest rates. The Company also periodically enters into interest rate swaps, caps or collars to hedge its exposure and lower financing costs.

Commodities

Certain components used in the Company's products are exposed to commodity price changes. The Company manages this risk through instruments such as purchase orders and non-cancelable supply contracts. Primary commodity price exposures are metals and packaging materials.

Sensitivity to Changes in Value

The estimates that follow are intended to measure the maximum potential fair value or earnings the Company could lose in one year from adverse changes in foreign exchange rates or market interest rates under normal market conditions. The calculations are not intended to represent actual losses in fair value or earnings that the Company expects to incur. The estimates do not consider favorable changes in market rates. Further, since the hedging instrument (the derivative) inversely correlates with the underlying exposure, any loss or gain in the fair value of derivatives would be generally offset by an increase or decrease in the fair value of the underlying exposures. The positions included in the calculations are foreign exchange forwards, currency swaps and fixed rate debt. Certain instruments are included in both categories of risk exposure calculated below. The calculations do not include the underlying foreign exchange positions that are hedged by these market risk sensitive instruments. The table below presents the estimated maximum potential one year loss in fair value and earnings before income taxes from a 10% movement in foreign currencies and a 100 basis point movement in interest rate market risk sensitive instruments outstanding at July 2, 1999:

(millions)	Fair Value	Estimated Impact on Earnings Before Income Taxes
Foreign exchange rate instruments	$ 2.3	$--
Interest rate instruments	3.9	0.8

Other Factors

The Company has not been significantly impacted by inflationary pressures over the last several years. The Company anticipates that changing costs of basic raw materials may impact future operating costs and, accordingly, the prices of its products. The Company is involved in continuing programs to mitigate the impact of cost increases through changes in product design and identification of sourcing and manufacturing efficiencies. Price increases and, in certain situations, price decreases are implemented for individual products, when appropriate.

Year 2000

The year 2000 issue is the result of computer programs using two digits (rather than four) to define years. Computers or other equipment with date sensitive software may recognize "00" as the year 1900 rather than 2000. This could result in system failures or miscalculations. If the Company or its significant customers or suppliers fail to correct year 2000 issues, the Company's ability to operate could be materially affected.

The Company has assessed the impact of year 2000 issues on the processing of date-related information for all of its information systems infrastructure and non-technical assets, such as production equipment. All systems and non-technical assets are in the process of being inventoried and classified as to their compliance with year 2000 data processing. Any systems found year 2000 deficient will be modified, upgraded or replaced. Project plans anticipate all existing, critical information systems infrastructure and non-technical assets to be year 2000 compliant before failure to comply would significantly disrupt the Company's operations. Contingency plans are being developed to address any failures resulting from relationships with customers, suppliers or other third parties. The Company has made inquiries of its suppliers, customers and other organizations which impact the Company's business, but cannot guarantee that circumstances beyond its control will not have an adverse impact on its operations.

Since 1993, the Company has invested more than $10 million in information systems improvements and has been migrating its businesses to systems that are year 2000 compliant. Based on assessments and testing to date, the financial impact of addressing any potential remaining internal system issues should not be material to the Company's financial position, results of operations or cash flows.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

Information with respect to this item is included in Management's Discussion and Analysis of Financial Condition and Results of Operations under the heading "Market Risk Management."

PART II OTHER INFORMATION

Item 6. Exhibits and Reports on Form 8-K

(a) The following documents are filed as part of this Form 10-Q

Exhibit 27: Financial Data Schedule

(b) There were no reports on Form 8-K filed for the three months ended July 2, 1999.

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.

JOHNSON WORLDWIDE ASSOCIATES, INC.

Date: August 16, 1999

/s/ Carl G. Schmidt

Carl G. Schmidt
Senior Vice President and Chief Financial Officer,
Secretary and Treasurer
(Principal Financial and Accounting Officer)

JOHNSON WORLDWIDE ASSOCIATES, INC.

EXHIBIT INDEX

Exhibit	Description	Page Number
27.	Financial Data Schedule	-

THE SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM THE UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS OF JOHNSON WORLDWIDE ASSOCIATES, INC. AS OF AND FOR THE PERIOD ENDED JULY 2, 1999 AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.

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OCT-03-1998
JUL-02-1999
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