FORM 10-Q

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

(Mark One)

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

For the period ended April 3, 1999

or

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

Commission File No. 1-9973

THE MIDDLEBY CORPORATION
(Exact Name of Registrant as Specified in its Charter)

Delaware	36-3352497
(State or Other Jurisdiction of Incorporation or Organization)	(I.R.S. Employer Identification No.)
2850 W. Golf Road, Suite 405, Rolling Meadows, Illinois	60008
(Address of Principal Executive Offices)	(Zip Code)

Registrant's Telephone No., including Area Code (847) 758-3880

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 twelve (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 April 3, 1999, there were 10,157,721 shares of the Registrant's common stock outstanding.

THE MIDDLEBY CORPORATION AND SUBSIDIARIES

QUARTER ENDED APRIL 3, 1999

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PART I. FINANCIAL INFORMATION

THE MIDDLEBY CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(In Thousands, Except Per Share Amounts)

	(Unaudited) April 3, 1999	January 2, 1999
ASSETS		
Cash and cash equivalents	$ 3,324	$ 6,768
Accounts receivable, net	24,714	24,330
Inventories, net	20,718	20,456
Prepaid expenses and other	726	941
Current deferred taxes	2,895	2,895
Total current assets	52,377	55,390
Property, plant and equipment, net of accumulated depreciation of $16,537 and $15,910	22,319	22,596
Excess purchase price over net assets acquired, net of accumulated amortization of $5,321 and $5,186	13,481	13,617
Deferred taxes	5,160	5,347
Other assets	3,754	2,729
Total assets	$ 97,091	$ 99,679
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current maturities of long-term debt	$ 1,821	$ 1,893
Accounts payable	9,241	10,945
Accrued expenses	11,255	11,943
Total current liabilities	22,317	24,781
Long-term debt	25,762	25,932
Retirement benefits and other non-current liabilities	4,574	4,232
Shareholders' equity:		
Preferred stock, $.01 par value; nonvoting; 2,000,000 shares authorized; none issued	--	--
Common stock, $.01 par value; 20,000,000 shares authorized; 10,996,000 issued in 1999 and 1998	110	110
Paid-in capital	54,602	54,602
Treasury stock at cost; 838,000 shares in 1999 and 1998	(3,309)	(3,309)
Accumulated deficit	(4,653)	(4,303)
Accumulated other comprehensive income	(2,312)	(2,366)
Total shareholders' equity	44,438	44,734
Total liabilities and shareholders' equity	$ 97,091	$ 99,679

See accompanying notes

THE MIDDLEBY CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF EARNINGS
(In Thousands, Except Per Share Amounts)
(Unaudited)

	Three Months Ended	
	April 3, 1999	April 4, 1998
Net sales	$ 32,441	$ 31,101
Cost of sales	22,815	21,663
Gross profit	9,626	9,438
Selling and distribution expenses	4,670	5,101
General and administrative expenses	3,220	2,716
Non-recurring expense	750	--
Income from operations	986	1,621
Interest expense and deferred financing amortization	690	737
Other expense(income), net	259	112
Earnings before income taxes	37	772
Provision for income taxes	387	252
Net (loss) earnings	$ (350)	$ 520
Net (loss) earnings per share:		
Basic	$ (0.03)	$ 0.05
Diluted	$ (0.03)	$ 0.05
Weighted average number of shares		
Basic	10,158	10,946
Diluted	10,158	11,139

See accompanying notes

THE MIDDLEBY CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands)
(Unaudited)

	Three Months Ended	
	April 3, 1999	April 4, 1998
Cash flows from operating activities-		
Net (loss) earnings	$ (350)	$ 520
Adjustments to reconcile net earnings		

to cash provided by continuing operating activities-		
Depreciation and amortization	936	685
Utilization of NOL's	330	250
Non-cash portion of non-recurring expenses	530	--
Changes in assets and liabilities-		
Accounts receivable	(451)	(1,133)
Inventories	(332)	(2,671)
Prepaid expenses and other assets	(830)	216
Accounts payable	(1,704)	(2,640)
Accrued expenses and other liabilities	(1,019)	(1,949)
Net cash used in operating activities	(2,890)	(6,722)
Cash flows from investing activities-		
Purchase of subsidiary minority interest	--	(1,134)
Additions to property and equipment	(298)	(1,179)
Net cash used in investing activities	(298)	(2,313)
Cash flows from financing activities-		
Proceeds (repayments) under intellectual property lease	95	(451)
Reduction in foreign bank debt	--	(680)
Other financing activities, net	(48)	41
Net cash provided by (used in) financing activities	47	(1,090)
Effect of exchange rates on cash	(303)	(69)
Changes in cash and cash equivalents-		
Net decrease in cash and cash equivalents	(3,444)	(10,194)
Cash and cash equivalents at beginning of year	6,768	12,321
Cash and cash equivalents at end of quarter	$ 3,324	$ 2,127
Interest paid	$ 641	$ 720
Income taxes paid	$ --	$ 513

See accompanying notes

THE MIDDLEBY CORPORATION AND SUBSIDIARIES

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

APRIL 3, 1999
(Unaudited)

1) Summary of Significant Accounting Policies

The financial statements have been prepared by The Middleby Corporation (the "Company"), without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted pursuant to such rules and regulations, although the Company believes that the disclosures are adequate to make the information not misleading. These financial statements should be read in conjunction with the financial statements and related notes contained in the Company's 1998 Annual Report. Other than as indicated herein, there have been no significant changes from the data presented in said Report.

In the opinion of management, the financial statements contain all adjustments necessary to present fairly the financial position of the Company as of April 3, 1999 and January 2, 1999, and the results of operations for the three months ended April 3, 1999 and April 4, 1998 and cash flows for the three months ended April 3, 1999 and April 4, 1998. Certain prior year amounts have been reclassified to be consistent with the current year presentation.

2) Comprehensive Income

During the first quarter of 1998, the Company adopted Statement of Financial Accounting Standards No. 130, "Reporting Comprehensive Income," (SFAS No. 130), which requires companies to report all changes in equity during a period, except those resulting from investment by owners and distribution to owners, in a financial statement for the period in which they are recognized.

Components of comprehensive income were as follows:

	April 3, 1999	April 4, 1998
	(In thousands)	
Net (loss) earnings	$(350)	$ 520
Cumulative translation adjustment	54	279
Comprehensive (loss) income	$(296)	$ 799

3) Inventories

Inventories are valued using the first-in, first-out method.

Inventories consist of the following:

	April 3, 1999	January 2, 1999
	(In thousands)	
Raw materials and parts	$ 5,907	$ 5,281
Work-in-process	3,816	3,743
Finished goods	10,995	11,432
	$20,718	$20,456

4) Accrued Expenses

Accrued expenses consist of the following:

	April 3, 1999	January 2, 1999
	(In thousands)	
Accrued payroll and related expenses	$ 2,423	$ 2,629
Accrued customer rebates	1,315	3,088
Accrued commissions	1,496	1,497
Accrued warranty	1,755	1,372
Other accrued expenses	4,266	3,357
	$11,255	$11,943

	=======	=======

5) Non-recurring Expenses

During the first quarter of 1999, the Company recorded non- recurring expenses in the amount of $750,000 principally related to severance benefits for terminated employees at the Cooking Systems Group and the International Distribution Division.

During the fourth quarter of 1998, the Cooking Systems Group recorded reserves associated with the discontinuance of certain product lines. Activity associated with these reserves during the fiscal first quarter of 1999 was as follows:

Balance January 2, 1999	$ 1,842
Loss on sale and disposal of inventories	(179)

Balance April 3, 1999	$ 1,663
	=======

The Company anticipates all actions associated with the exit to be completed during the second quarter of 1999.

6) Segment Information

The Company operates in three reportable business segments defined by factors including physical location, management reporting structure, and operating activities. These segments include the Cooking Systems Group, the International Specialty Equipment Division and the International Distribution Division.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. The Company evaluates individual segment performance based on operating income. Intersegment sales are made at established arms-length transfer prices.

The following table summarizes the results of operations for the Company's business segments:

	Cooking Systems Group	International Specialty Equipment	International Distribution	Corporate and Other(1)	Eliminations(2)	Total
First Quarter 1999						
Net sales	$ 25,441	$ 1,191	$ 9,215	$ 243	$ (3,649)	$ 32,441
Operating income (loss) ..	2,587	(242)	(590)	(769)	--	986
Non-recurring expense	496	--	254	--	--	750
Depreciation expense	551	106	73	50	--	780
Capital expenditures ...	233	30	25	10	--	298
Total assets	46,394	10,352	22,202	27,425	(9,282)	97,091
Long-lived assets	17,227	3,885	1,336	22,266	--	44,714
First Quarter 1998						
Net sales	$ 22,667	$ 1,365	$ 9,281	$ 878	$ (3,090)	$ 31,101
Operating income (loss)	2,285	140	(359)	(445)	--	1,621
Depreciation expense	376	75	67	38	--	556
Capital expenditures ...	939	72	129	39	--	1,179
Total assets	47,785	9,185	22,672	19,532	(5,149)	99,174
Long-lived assets	16,168	4,017	1,254	21,037	--	42,476

Net sales by major geographic region were as follows:

	April 3, 1999	April 4, 1998
United States	$23,059	$21,499
Asia	2,896	3,820
Europe and Middle East	3,053	3,130
Latin America	2,184	1,690
Canada	1,249	962
Total International	9,382	9,602
Net Sales	$32,441	$31,101

(1) Includes sales of discontinued product lines in addition to corporate and other general Company assets and operations.

(2) Includes elimination of intercompany sales and receivables. Intercompany sale transactions are predominantly from the Cooking Systems Group to the International Distribution Division.

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

Informational Note

This report contains forward-looking statements subject to the safe harbor created by the Private Securities Litigation Reform Act of 1995. The Company cautions readers that these projections are based upon future results or events and are highly dependent upon a variety of important factors which could cause such results or events to differ materially from any forward-looking statements which may be deemed to have been made in this report, or which are otherwise made by or on behalf of the Company. Such factors include, but are not limited to, changing market conditions; the availability and cost of raw materials; the impact of competitive products and pricing; the timely development and market acceptance of the Company's products; foreign exchange and political risks affecting international sales, in particular any continued weakness in Asian economies; and other risks detailed herein and from time to time in the Company's Securities and Exchange Commission filings, including those discussed under "Risk Factors" in the Company's Registration Statement on Form S-2 (Reg. No. 333-35397). Any forward looking statements contained in this report speak only as of the date of this filing. The Company undertakes no obligation to update publicly any forward looking information, whether as a result of new information, future events or otherwise.

	Three Months Ended			
	April 3, 1999		April 4, 1998	
	Sales	Percent	Sales	Percent
Business Divisions				
Conveyor oven equipment	$ 11,435	35.2%	$ 9,541	30.7%
Counterline cooking equipment	3,532	10.9%	3,606	11.6%
Core cooking equipment	10,474	32.3%	9,520	30.6%
Total Cooking Systems Group	25,441	78.4%	22,667	72.9%
International specialty equipment	1,191	3.7%	1,365	4.4%
International distribution(1)	9,215	28.4%	9,281	29.8%
Total international divisions	10,406	32.1%	10,646	34.2%
Intercompany sales(2)	(3,649)	(11.2%)	(3,090)	(9.9%)

Other	243	.7%	878	2.8%
Total	$ 32,441	100.0%	$ 31,101	100.0%

(1) Consists of sales of products manufactured by Middleby and products manufactured by third parties.

(2) Consists of sales to the Company's international distribution division from the Company's other business divisions.

Results of Operations

The following table sets forth certain consolidated statements of earnings items as a percentage of net sales for the periods.

	Three Months Ended	
	April 3, 1999	April 4, 1998
Net sales	100.0%	100.0%
Cost of sales	70.3%	69.7%
Gross profit	29.7%	30.3%
Selling, general and administrative expenses	24.4%	25.1%
Non-recurring expense	2.3%	--
Income from operations	3.0%	5.2%
Interest expense and deferred financing amortization,net	2.1%	2.4%
Other (income) expense,net	0.8%	0.4%
Earnings before income taxes	0.1%	2.5%
Provision for income taxes	1.2%	0.8%
Net (loss) earnings	(1.1%)	1.7%

Three Months Ended April 3, 1999 Compared to Three Months Ended April 4, 1998

NET SALES. Net sales in the three-month period ended April 3, 1999 increased 4% to $32.4 million as compared to $31.1 million in the three-month period ended April 4, 1998.

Sales of the Cooking Systems Group for the three-month period ended April 3, 1999 increased 12% to $25.4 million from $22.7 million in the prior year. Sales of conveyor oven equipment increased 20% due to improved sales to major restaurant chains. Core cooking equipment sales increased 10% with continued success of new product introductions and market penetration, while sales of counterline equipment decreased slightly.

Sales of the international divisions decreased 2% to $10.4 million from $10.6 million in the previous year period. Decreased restaurant, hotel and resort development led to a 13% decline in net sales of the International Specialty Equipment Division. Net sales of the International Distribution Division declined by 1% as lower sales in Asia and Europe were partly offset be increased sales into Latin America and Canada.

GROSS PROFIT. Gross profit increased 2% to $9.6 million from $9.4 million in the prior year period on increased sales volume. As a percentage of sales, gross margins decreased from 30.3% to 29.7%, primarily as a result of lower volume and unfavorable sales mix at the International Specialty Equipment division. Also, margins for the International Distribution Division were slightly lower due to lesser project business, which carries a higher margin.

SELLING, GENERAL AND ADMINISTRATIVE EXPENSES. Selling, general and administrative expenses increased 1% to $7.9 million as compared to $7.8 million in the prior year period. As a percentage of net sales, selling, general and administrative expenses decreased to 24.3% as compared to 25.1%. The net change from the prior year reflects increased expenses at the domestic operations due in part to the increased sales volumes, offset by decreased expenses at the international operations resulting from the effect of cost reduction initiatives.

NON-RECURRING EXPENSES. Non-recurring expenses of approximately $0.8 million were recorded during the quarter for severance and benefit costs associated with employee reduction efforts at the Cooking Systems Group and the International Distribution division. Employee headcount has been reduced to 883 at the end of the quarter. This compares to 994 employees at the fiscal year end of 1998 and 1,099 at the end of the fiscal 1998 third quarter.

INCOME FROM OPERATIONS. Income from operations decreased to $1.0 million from $1.6 million in the prior year, primarily as a result of the non-recurring expenses incurred during the quarter.

NON-OPERATING EXPENSES. Non-operating expenses increased to $0.9 million from $0.8 million in the prior year. Interest expense of $0.7 million remained consistent with the prior year period, while other expense increased to $0.2 million as compared to $0.1 million in the prior year period.

INCOME TAXES. A tax provision of $0.4 million was recorded during the quarter, primarily associated with taxable income reported at the domestic operations, while no benefit was recognized for losses at international subsidiaries.

Financial Condition and Liquidity

Total cash and cash equivalents decreased by $3.4 million to $3.3 million at April 3, 1999 from $6.8 million at January 2, 1999. Net borrowings declined slightly from $27.8 million at January 2, 1999 to $27.6 million at April 3, 1999. The overall use of liquidity was primarily to fund operating activities of $2.9 million.

OPERATING ACTIVITIES. Net cash provided by operating activities before changes in assets and liabilities was $0.9 million in the three months ended April 3, 1999 as compared to $1.5 million in the prior year period. This decline is due to the lower net earnings. Net cash used by operating activities after changes in assets and liabilities was $2.9 million as compared to $6.8 million in the prior year period. Accounts receivables increased $0.5 million due to the timing of sales and collections at the end of the respective periods. Inventories increased by $0.3 million as a result of increased order levels at the Cooking Systems Group as compared to

year-end, offset in part by lower inventories at the International Distribution Division as a result of focused reduction efforts. Changes in prepaid assets and other assets resulted in net cash utilization of $1.1 million principally due to the funding of retirement benefit liabilities. Accounts payable decreased $1.7 million as a result of payments to vendors which had been extended at year end, in addition to normal fluctuations in payables due to the timing of purchases and disbursements. Accrued expenses and other liabilities decreased $1.0 million primarily due to payments under annual customer rebate programs and the funding of other payroll related obligations

INVESTING ACTIVITIES. During the first quarter of 1999, the Company had capital expenditures of $0.3 million primarily to enhance manufacturing capabilities and upgrade computer systems at the Cooking Systems Group.

FINANCING ACTIVITIES. Net borrowings under financing arrangements decreased from $27.8 million to $27.6 million during the quarter. This net change is primarily a result of a decrease in the relative value of borrowings in foreign currencies due to fluctuation in exchange rates.

During the quarter, the Company's financing agreements were amended to reduce the credit limit under the revolving credit facility from $20.0 million to $10.0 million and to adjust the minimum requirements for certain covenants which the Company had violated at year-end. At the end of the quarter, the Company was in compliance with the amended covenants. Management believes that the Company will have sufficient financial resources available to meet its anticipated requirements for working capital, growth strategies, capital expenditures and debt amortization for the foreseeable future.

Year 2000 Compliance

The Company has assessed and continues to assess the impact of the Year 2000 issue on its reporting systems and operations. The Year 2000 issue exists because many computer systems and applications currently use two-digit date fields to designate a year. As the century date occurs, date sensitive systems may recognize the Year 2000 as 1900 or not at all. This inability to recognize or properly treat the Year 2000 may cause the Company's systems to process critical financial and operational information incorrectly.

The Company has undertaken a review of its information technology ("IT") systems. The Company is completing a strategy to implement new IT systems at its International Distribution Division to enhance its current transaction processing and information reporting capabilities. These systems are Year 2000 compliant.

In addition, the Company has completed, or is in the process of completing, upgrades to existing IT systems at all other business units to make these systems Year 2000 compliant. These systems projects are currently on schedule for completion prior to July 30, 1999. If these systems projects are not successful, the Company will develop contingency plans. Nevertheless, failure to complete these systems projects prior to year-end could result in a significant disruption of the Company's ability to transact business with its major customers and suppliers.

The Company has also undertaken a review of its critical non-IT systems, such as production machinery and phone systems. The Company is in the process of contacting equipment vendors and service providers to assess the potential risk associated with these systems. Non-compliant systems will be replaced or modified. Based upon internal evaluations and assurances provided by equipment and service vendors, the Company does not believe significant modification to or replacement of existing non-IT systems will be required. However, the Company cannot verify the assurances it has been provided from third parties.

Additionally, a review of key suppliers and customers is in process to ensure that the flow of products and services will not be disrupted as a result of failure of the supplier or customer to become Year 2000 compliant. While the Company is receiving assurances that no such interruption will occur, the Company cannot ensure that third parties will become compliant. Any significant or prolonged interruption in the supply of essential services or products would adversely affect the Company's operations and ability to conduct business. In the event that the Company identifies problems with a service provider or other vendor, it will attempt to obtain services and products from other available sources. Similarly, problems with a significant portion of the Company's customers in processing and paying invoices could materially impact the Company's cash flows or liquidity. The Company is unable to anticipate whether a significant portion of its customers will have difficulty in processing and paying invoices.

Expenses associated with the Year 2000 issue relate primarily to the modification of existing IT systems, and to date have not been material. The Company anticipates that remaining costs to fully address these matters will not exceed $0.2 million. The Company does not anticipate that future costs to address the Year 2000 issue will have a material effect on its financial condition.

The foregoing is a Year 2000 readiness disclosure entitled to protection as provided in the Year 2000 Information and Readiness Disclosure Act.

International Exposure

The Company has manufacturing operations located in Asia and distribution operations in Asia, Canada, Europe and Latin America. The Company anticipates that international sales will continue to account for a significant portion of consolidated net sales in the foreseeable future. Countries within Asia and certain other regions continue to be impacted by adverse economic conditions which has affected the Company's sales volumes into these markets. Some sales by the foreign operations are in local currency and an increase in the relative value of the U.S. dollar against such currencies would lead to the reduction in consolidated sales and earnings. Additionally, foreign currency exposures are currently not specifically hedged and there can be no assurances that the Company's future results of operations will not be adversely affected by currency fluctuations.

Item 3. Quantitative And Qualitative Disclosures About Market Risk

The Company is exposed to market risk related to changes in interest rates. The following table summarizes the maturity of the Company's debt obligations:

	Fixed Rate Debt	Variable Rate Debt
	(dollars in thousands)	
1999	$ 1,821	$ --
2000	10,096	--
2001	4,981	3,185
2002	5,000	--
2003	2,500	--
	$24,398	$ 3,185

Fixed rate debt is comprised of a $15.0 million senior note and $9.4 million due under lease arrangements. The senior note bears interest at a rate of 10.99% and the lease arrangements bear interest at an average implicit interest rate of 10.2%. Variable rate debt is comprised of borrowings under the Company's $10.0 million revolving credit line, which includes a $2.2 million yen denominated loan and a $1.0 million Spanish-peseta denominated loan. Interest under the revolving credit facility is assessed based upon the bank's reference rate in each respective country. The average interest rate assessed to the yen and peseta denominated loans during the first quarter of 1999 were 1.2% and 4.6%, respectively.

PART II. OTHER INFORMATION

The Company was not required to report the information pursuant to Items 1 through 6 of Part II of Form 10-Q for the three months ended April 3, 1999, except as follows:

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

On May 13, 1999, the Company held its 1999 Annual Meeting of Stockholders. The following persons were elected as directors to hold office until the 2000 Annual Meeting of Stockholders: Robert R. Henry, A. Don Lummus, John R. Miller III, Philip G. Putnam, David P. Riley, Sabin C. Streeter, Joseph G. Tompkins, William F. Whitman, Jr., Laura B. Whitman and Robert R. Yohe. The number of shares cast for, withheld and abstained with respect to each of the nominees were as follows:

Nominee	For	Withheld	Abstained

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Henry	9,318,867	21,000	0
Lummus	9,318,767	21,100	0
Miller	9,318,867	21,000	0
Putnam	9,318,867	21,000	0
Riley	9,307,056	32,811	0
Streeter	9,318,867	21,000	0
Tompkins	9,318,567	21,300	0
Whitman, W.	9,316,967	22,900	0
Whitman, L.	9,312,512	27,355	0
Yohe	9,318,367	21,500	0

The stockholders also voted to approve the ratification of the selection of Arthur Andersen LLP as independent auditors for the Company for the fiscal year ending January 1, 2000. 9,303,342 shares were cast for such election, 35,225 shares were cast against such election, and 1,300 shares abstained. There were no broker non-votes with respect to these three proposals.

Item 6. Exhibits and Reports on Form 8-K

a) Exhibits - The following Exhibits are filed herewith:

Exhibit (27) - Financial Data Schedule (EDGAR only)

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 MIDDLEBY CORPORATION
(Registrant)

Date: May 14, 1999 By: /s/ John J. Hastings

John J. Hastings, Executive
Vice President, Chief
Financial Officer and
Secretary
(Principal Financial and
Accounting Officer)

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