TWEETER HOME ENTERTAINMENT GROUP INC Form 8-K December 06, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

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

Date of Report (Date of Earliest Event Reported):

December 6, 2006

Tweeter Home Entertainment Group, Inc.

(Exact name of registrant as specified in its charter)

| Delaware | 0-24091 | 04-3417513 | |
|--|---|--|--|
| (State or other jurisdiction of incorporation) | (Commission File Number) | (I.R.S. Employer Identification No.) | |
| 40 Pequot Way, Canton, Massachusetts | | 02021 | |
| (Address of principal executive offices) | | (Zip Code) | |
| Registrant s telephone number, including area code: | | (781) 830-3000 | |
| | Not Applicable | | |
| Former nam | ne or former address, if changed since | last report | |
| | | | |
| Check the appropriate box below if the Form 8-K filin he following provisions: | g is intended to simultaneously satisfy | the filing obligation of the registrant under any of | |
| Written communications pursuant to Rule 425 und Soliciting material pursuant to Rule 14a-12 under Pre-commencement communications pursuant to I Pre-commencement communications pursuant to I | the Exchange Act (17 CFR 240.14a-12 Rule 14d-2(b) under the Exchange Act | 2) (17 CFR 240.14d-2(b)) | |

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Item 2.02 Results of Operations and Financial Condition.

On December 6, 2006, the registrant announced its earnings results for the fourth fiscal quarter and fiscal year ended September 30, 2006. A copy of the press release issued by the registrant regarding the foregoing is filed herewith as Exhibit 99.1 and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

- (c) Exhibits.
- 99.1 Press release dated December 6, 2006 announcing earnings results for the fourth fiscal quarter and fiscal year ended September 30, 2006.

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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 hereunto duly authorized.

Tweeter Home Entertainment Group, Inc.

December 6, 2006 By: \(/s \) Gregory W. Hunt

Name: Gregory W. Hunt

Title: Senior Vice President/Chief Financial Officer

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Exhibit Index

| Exhibit No. | Description |
|-------------|--------------------------------------|
| 99.1 | Press Release dated December 6, 2006 |