TWEETER HOME ENTERTAINMENT GROUP INC Form 8-K January 05, 2007

# 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):

# Tweeter Home Entertainment Group, Inc.

(Exact name of registrant as specified in its charter)

0-24091

(Commission

File Number)

Delaware

(State or other jurisdiction of incorporation)

40 Pequot Way, Canton, Massachusetts

(Address of principal executive offices)

Registrant s telephone number, including area code:

Not Applicable

Former name or former address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

[] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

[] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

[] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

04-3417513

(I.R.S. Employer Identification No.)

02021

(Zip Code)

(781) 830-3000

January 4, 2007

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## Item 2.02 Results of Operations and Financial Condition.

On January 4, 2007, the registrant announced its sales results for the quarter ended December 31, 2006. A copy of the press release issued by the registrant is filed herewith as Exhibit 99.1 and is incorporated herein by reference.

## Item 9.01 Financial Statements and Exhibits.

99.1 Press release dated January 4, 2007.

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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.

January 5, 2007

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 January 4, 2007