

TWEETER HOME ENTERTAINMENT GROUP INC  
Form 8-K  
April 28, 2006

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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):

April 27, 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 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))

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**Item 2.02 Results of Operations and Financial Condition.**

On April 27, 2006, the registrant announced its earnings results for the quarter ended March 31, 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.

In addition, on April 27, 2006 the registrant conducted its earnings conference call for the quarter ended March 31, 2006. A transcript of the call is filed herewith as Exhibit 99.2 and is incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(c) Exhibits.

99.1 Press release dated April 27, 2006 announcing earnings results for the quarter ended March 31, 2006.

99.2 Transcript of fiscal 2006 second quarter earnings conference call.

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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.

*April 28, 2006*

*By: Joseph McGuire*

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*Name: Joseph McGuire*

*Title: President/Chief Executive Officer*

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Exhibit Index

<b><u>Exhibit No.</u></b>	<b><u>Description</u></b>
1	Press release dated April 27, 2006 announcing earnings results for the quarter ended March 31, 2006.
2	Transcript of fiscal 2006 second quarter earnings call.