TWEETER HOME ENTERTAINMENT GROUP INC Form 8-K January 27, 2005

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): January 25, 2005

TWEETER HOME ENTERTAINMENT GROUP, INC.

(Exact name of registrant as specified in its charter)

Delaware0-2409104-3417513(State or other jurisdiction of incorporation)(Commission File Number)(I.R.S. Employer Identification No.)

40 Pequot Way Canton, Massachusetts 02021 (781) 830-3000

(Address, including zip code, of registrant s principal executive offices and registrant s telephone number, including area code)

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 (see General Instruction A.2. below):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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EX-99.2 Transcript of fiscal 2005 first quarter earnings conference call

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Item 2.02. Results of Operations and Financial Condition.

On January 25, 2005, the registrant announced its earnings results for the quarter ended December 31, 2004. 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 January 25, 2005, the registrant conducted its earnings conference call for the quarter ended December 31, 2004. 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 January 25, 2005 announcing earnings results for the quarter ended December 31, 2004.
 - 99.2 Transcript of fiscal 2005 first 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.

DATED: January 27, 2005

By: /s/ Joseph G. McGuire

Joseph G. McGuire Senior Vice President and Chief Financial Officer

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EXHIBIT INDEX

Exhibit No.	Description
99.1	Press Release dated January 25, 2005 announcing earnings results for the quarter ended December 31, 2004
99.2	Transcript of fiscal 2005 first quarter earnings conference call

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