

TWEETER HOME ENTERTAINMENT GROUP INC

Form 10-K/A

April 11, 2006

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**FORM 10-K/A
(Amendment No. 1)**

(MARK ONE)

x ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended September 30, 2005

OR

.. TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

**For the transition period from _____ to _____
COMMISSION FILE NUMBER 0-24091**

**Tweeter Home Entertainment Group, Inc.
(Exact name of registrant as specified in its charter)**

**Delaware
(State or other jurisdiction
of incorporation)**

**04-3417513
(I.R.S. Employer
Identification No.)**

**40 Pequot Way
Canton, MA 02021
(Address of principal executive offices)
(781) 830-3000**

(Registrant's Telephone Number, Including Area Code)

**SECURITIES REGISTERED PURSUANT TO SECTION 12(g) OF THE ACT:
Common Stock, \$.01 par value**

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

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 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 No

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EXPLANATORY NOTE

SIGNATURES

Ex-31.1 Certification of CEO

Ex-31.2 Certification of Acting CFO

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Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is an accelerated filer as defined in Exchange Act Rule 12b-2). Yes No

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No

The aggregate market value of the common stock held by non-affiliates of the registrant, based upon the last sales price for such stock on March 31, 2005, as reported by NASDAQ, was \$113,882,543.

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EXPLANATORY NOTE

This Amendment No. 1 on Form 10-K/A to our Annual Report on Form 10-K for the fiscal year ended September 30, 2005 (the Original Filing), which was filed with the Securities and Exchange Commission (the SEC) on December 29, 2005, is being filed in response to a comment received from the staff of the Division of Corporation Finance of the Securities and Exchange Commission, and amends Exhibits 31.1 and 31.2.

This Amendment No. 1 amends both Exhibits 31.1 and 31.2 by inserting a new paragraph 4.b) in each Exhibit. No other information in our annual report on Form 10-K as filed on December 29, 2005 with the SEC is amended hereby, all such information continues to speak as of the date of the Original Filing, and, except for the amendment of Exhibits 31.1 and 31.2, this Amendment No. 1 does not update the disclosure contained in the Original Filing to reflect events that have occurred since the date of the Original Filing. Accordingly, this Amendment No. 1 should be read in conjunction with the Original Filing and our filings made with the SEC subsequent to the filing of the Original Filing.

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SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) 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.

Tweeter Home Entertainment Group, Inc.
 By: */s/ Joseph McGuire*

Joseph McGuire
*President and Chief Executive Officer and
 Acting Chief Financial Officer*

Date: April 11, 2006

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

	Signature	Title	Date
By:	<i>/s/ Samuel Bloomberg</i> _____	Chairman of the Board	April 11, 2006
	Samuel Bloomberg		
By:	<i>/s/ Jeffrey Stone</i> _____	Director	April 11, 2006
	Jeffrey Stone		
By:	<i>/s/ Michael Cronin</i> _____	Director	April 11, 2006
	Michael Cronin		
By:	<i>/s/ Jeffrey Bloomberg</i> _____	Director	April 11, 2006
	Jeffrey Bloomberg		
By:	<i>/s/ Matthew Bronfman</i> _____	Director	April 11, 2006
	Matthew Bronfman		
By:	<i>/s/ Steven Fischman</i> _____	Director	April 11, 2006
	Steven Fischman		
By:	<i>/s/ John Mahoney</i> _____	Director	April 11, 2006
	John Mahoney		