

TWEETER HOME ENTERTAINMENT GROUP INC  
Form SC 13G/A  
February 14, 2006

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

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934  
(AMENDMENT NO. 1)\*

TWEETER HOME ENTERTAINMENT GROUP, INC.

-----  
(Name of Issuer)

Common Stock, \$0.01 Par Value Per Share

-----  
(Title of Class of Securities)

901167106

-----  
(CUSIP Number)

December 31, 2005

-----  
(Date of Event which Requires Filing  
of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)  
 Rule 13d-1(c)  
 Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP No. 901167106

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1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

S.A.C. Capital Advisors, LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a)

(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED

5 SOLE VOTING POWER

0

BY  
EACH  
REPORTING  
PERSON  
WITH

6 SHARED VOTING POWER

0 (see Item 4)

7 SOLE DISPOSITIVE POWER

0

8 SHARED DISPOSITIVE POWER

0 (see Item 4)

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

0 (see Item 4)

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0% (see Item 4)

12 TYPE OF REPORTING PERSON\*

00

\*SEE INSTRUCTION BEFORE FILLING OUT

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-----  
 CUSIP No. 901167106  
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 1 NAME OF REPORTING PERSON  
 I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

S.A.C. Capital Management, LLC

-----  
 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a)

(b)

-----  
 3 SEC USE ONLY

-----  
 4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

-----  
 NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5 SOLE VOTING POWER

0

-----  
 BY EACH REPORTING PERSON WITH

6 SHARED VOTING POWER

0 (see Item 4)

-----  
 7 SOLE DISPOSITIVE POWER

0

-----  
 8 SHARED DISPOSITIVE POWER

0 (see Item 4)

-----  
 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

0 (see Item 4)

-----  
 10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

-----  
 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0% (see Item 4)

-----  
 12 TYPE OF REPORTING PERSON\*

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\*SEE INSTRUCTION BEFORE FILLING OUT

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-----  
1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Steven A. Cohen  
-----

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a)

(b)

-----  
3 SEC USE ONLY  
-----

4 CITIZENSHIP OR PLACE OF ORGANIZATION

United States  
-----

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED

5	SOLE VOTING POWER
0	

BY  
EACH  
REPORTING  
PERSON  
WITH

6	SHARED VOTING POWER
0 (see Item 4)	
7	SOLE DISPOSITIVE POWER
0	

8 SHARED DISPOSITIVE POWER

0 (see Item 4)  
-----

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

0 (see Item 4)  
-----

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

-----

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0% (see Item 4)  
-----

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12 TYPE OF REPORTING PERSON\*

IN

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\*SEE INSTRUCTION BEFORE FILLING OUT

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ITEM 1(a) NAME OF ISSUER:  
Tweeter Home Entertainment Group, Inc.

ITEM 1(b) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:  
40 Pequot Way  
Canton, MA 02021

ITEMS 2(a) NAME OF PERSON FILING:  
This statement is filed by: (i) S.A.C. Capital Advisors, LLC, ("SAC Capital Advisors"); (ii) S.A.C. Capital Management, LLC, ("SAC Capital Management"); and (iii) Steven A. Cohen.

ITEM 2(b) ADDRESS OF PRINCIPAL BUSINESS OFFICE:  
The address of the principal business office of (i) SAC Capital Advisors and Mr. Cohen is 72 Cummings Point Road, Stamford, Connecticut 06902, and (ii) SAC Capital Management is 540 Madison Avenue, New York, New York 10022.

ITEM 2(c) CITIZENSHIP:  
SAC Capital Advisors and SAC Capital Management are Delaware limited liability companies. Mr. Cohen is a United States citizen.

ITEM 2(d) TITLE OF CLASS OF SECURITIES:  
Common Stock, par value \$0.01 per share

ITEM 2(e) CUSIP NUMBER:  
901167106

ITEM 3 Not Applicable

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ITEM 4 OWNERSHIP:

As of the close of business on December 30,  
2005:

1. S.A.C. Capital Advisors, LLC

- (a) Amount beneficially owned: -0-
- (b) Percent of class: 0%
- (c) (i) Sole power to vote or direct the vote: -0-
- (ii) Shared power to vote or direct the vote: -0-
- (iii) Sole power to dispose or direct the disposition: -0-
- (iv) Shared power to dispose or direct the disposition: -0-

2. S.A.C. Capital Management, LLC

- (a) Amount beneficially owned: -0-
- (b) Percent of class: 0%
- (c) (i) Sole power to vote or direct the vote: -0-
- (ii) Shared power to vote or direct the vote: -0-
- (iii) Sole power to dispose or direct the disposition: -0-
- (iv) Shared power to dispose or direct the disposition: -0-

3. Steven A. Cohen

- (a) Amount beneficially owned: -0-
- (b) Percent of class: 0%
- (c) (i) Sole power to vote or direct the vote: -0-
- (ii) Shared power to vote or direct the vote: -0-
- (iii) Sole power to dispose or direct the disposition: -0-
- (iv) Shared power to dispose or direct the disposition: -0-

Prior to the Transfer (as defined below), each of SAC Capital Advisors and SAC Capital Management shared all investment and voting power with respect to the securities of the Issuer held by S.A.C. Capital Associates, LLC ("SAC Associates") and S.A.C. MultiQuant Fund, LLC. Mr. Cohen controls each of SAC Capital Advisors, and SAC Capital Management.

Mr. Michael Zimmerman was previously employed as a portfolio manager by SAC Capital Management and is currently a principal of Prentice Capital Management, LP. As provided in the Schedule 13G of Prentice Capital Management, LP filed on May 12, 2005 relating to the Issuer (the "Prentice 13G"), Mr. Zimmerman may be deemed to control Prentice Capital Management, LP. In connection with Mr. Zimmerman's departure from SAC Capital Management, on April 30, 2005 certain securities held by SAC Capital Associates and certain of its affiliates and managed by SAC Capital Advisors, SAC Capital Management and certain of their affiliates were transferred (the "Transfer") to an account managed (the "Managed Account") by Prentice Capital Management, LP pursuant to an investment management agreement among SAC Capital Advisors, Prentice Capital Management, LP and Mr. Zimmerman. The transferred securities included 1,108,650 Shares of the Issuer.

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The securities in the Managed Account are held in the name of SAC Capital Associates. Prentice Capital Management has, except in limited circumstances, the power to vote or to direct the vote and to dispose or to direct the disposition of the securities in the Managed Account, including any securities of the Issuer held therein. Each of SAC Capital Advisors, SAC Capital Management, SAC Capital Associates and

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Mr. Cohen disclaim beneficial ownership of any of the securities held in the Managed Account and no such securities are reported herein as being owned by the Reporting Persons.

As provided in the Prentice 13G, Mr. Zimmerman and Prentice Capital Management, LP have voting and dispositive authority over investments managed for certain entities in managed accounts. The securities of the Issuer held in the Managed Account are reported in the Prentice 13G. The Reporting Persons disclaim group ownership with Prentice Capital Management, LP as to the securities held in the Managed Account and as to any other securities beneficially owned by Prentice Capital Management, LP or its affiliates.

ITEM 5 OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following. [X]

ITEM 6 OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON:

Not Applicable

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ITEM 7 IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

Not Applicable

ITEM 8 IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

Not Applicable

ITEM 9 NOTICE OF DISSOLUTION OF GROUP:

Not Applicable

ITEM 10 CERTIFICATION:

By signing below the signatory certifies that, to the best of his knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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SIGNATURE

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After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 14, 2006

S.A.C. CAPITAL ADVISORS, LLC

By: /s/ Peter Nussbaum  
-----

Name: Peter Nussbaum  
Title: Authorized Person

S.A.C. CAPITAL MANAGEMENT, LLC

By: /s/ Peter Nussbaum  
-----

Name: Peter Nussbaum  
Title: Authorized Person

STEVEN A. COHEN

By: /s/ Peter Nussbaum  
-----

Name: Peter Nussbaum  
Title: Authorized Person