

TWEEN BRANDS, INC.

Form 8-K

October 27, 2006

**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): October 26, 2006**

**(Exact Name of Registrant as specified in its charter)**

Delaware

1-14987

31-1333930

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

**(Commission File No.)**

**(IRS Employer  
Identification  
Number)**

8323 Walton Parkway  
New Albany, Ohio 43054  
(614) 775-3500

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

**(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 (see General Instruction A.2. below):

- 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))
-

**Item 7.01 Regulation FD Disclosure.**

On October 26, 2006, Tween Brands, Inc. (the Company) issued a press release indicating that based on the net sales results for the twelve week period ended October 21, 2006, it is comfortable with the current First Call average earnings estimate for the third quarter ending October 28, 2006 of \$0.57 per diluted share. The company added that its earnings expectation for the current quarter assumes a mid-single digit positive comparable sales increase, a range consistent with its previous guidance. A copy of the Company's press release is furnished as an exhibit to this Form 8-K and is incorporated herein by reference.

The Company will present its financial results for the third quarter and year-to-date period ended October 28, 2006 during a conference call on November 15, 2006 at 9:00 a.m. EDT, which will be broadcast via Internet webcast. Investors can listen to the call through the Company's website, [www.tweenbrands.com](http://www.tweenbrands.com).

The information contained or incorporated by reference in this Form 8-K contains various forward-looking statements specifically related to the company's earnings outlook for 2006 within the meaning of the Private Securities Litigation Reform Act of 1995 and other applicable securities laws. Such statements can be identified by the use of the forward-looking words anticipate, estimate, project, target, believe, intend, plan, expect, hope, risk, potential, prospect, outlook, or similar words. These statements discuss future expectations, contain projections regarding future developments, operations or financial conditions, or state other forward-looking information. These forward-looking statements involve various important risks, uncertainties and other factors that could cause our actual results for 2006 to differ materially from those expressed. The following factors, among others, could affect our future financial performance and cause actual future results to differ materially from those expressed or implied in any forward-looking statements included in this Form 8-K:

Changes in consumer spending patterns, consumer preferences and overall economic conditions;

Decline in the demand for our merchandise;

The impact of competition and pricing;

Effectiveness of our brand awareness and marketing programs;

A significant change in the regulatory environment applicable to our business;

Risks associated with our sourcing and logistics functions;

Changes in existing or potential trade restrictions, duties, tariffs or quotas;

Currency and exchange risks;

Availability of suitable store locations at appropriate terms;

Ability to develop new merchandise;

Ability to hire and train associates;

The potential impact of health concerns relating to severe infectious diseases, particularly on manufacturing operations of our vendors in Asia and elsewhere;

Acts of terrorism in the U.S. or worldwide; and

Other risks that may be described in other reports and filings we make with the Securities and Exchange Commission.

Future economic and industry trends that could potentially impact revenue and profitability are difficult to predict. Therefore, there can be no assurance that the forward-looking statements included herein will prove to be accurate. The inclusion of forward-looking statements should not be regarded a representation by us, or any other person, that our objectives will be achieved. The forward-looking statements made herein are based on information presently available to us, as the management of the Company. We assume no obligation to publicly update or revise our forward-looking statements even if experience or future changes make it clear that any projected results expressed or implied therein will not be realized.

**Item 9.01. Exhibits.**

**(c) Exhibits.**

<i>Exhibit No.</i>	<i>Description</i>
99.1 *	Press Release, dated October 26, 2006, entitled Tween Brands Updates Earnings Guidance.

\* Furnished with this report.

---

**SIGNATURE**

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.

TWEEN BRANDS, INC.

Date: October 27, 2006

By: /s/ William E. May  
William E. May  
Executive Vice President and Chief Operating  
Officer  
(Principal Financial Officer)

---

**EXHIBIT INDEX**

<i>Exhibit No.</i>	<i>Description</i>
99.1	Press Release, dated October 26, 2006, entitled Tween Brands Updates Earnings Guidance.