

TWEEN BRANDS, INC.

Form 8-K

January 10, 2007

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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): January 8, 2007
(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))
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Item 7.01 Regulation FD Disclosure

Item 9.01. Exhibits

SIGNATURE

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EX-99.1

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Item 7.01 Regulation FD Disclosure.

On January 8, 2007, Tween Brands, Inc. (the Company) issued a press release indicating that based on the net sales results for the ten week period ended January 6, 2007, it now expects a comparable store sales increase for the quarter ending February 3, 2007 in the 3% to 4% range compared to the mid single digit increase previously forecast. Consequently, earnings per diluted share for the quarter are now predicted to be in the range of \$0.85 to \$0.88, below the company's previous guidance of \$0.95 to \$1.00 per share. 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 fourth quarter and year ended February 3, 2007 during a conference call on February 21, 2007 at 9:00 a.m. EST, which will be broadcast via Internet webcast. Investors can listen to the call through the Company's website, 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 financial performance for the fiscal 2006 fourth quarter, 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, hope, risk, could, pro forma, potential, predict, prospects, outlook, or similar words. These statements of 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 the fourth quarter 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 press release: changes in consumer spending patterns, consumer preferences and overall economic conditions; decline in the demand for our merchandise; the impact of competition and pricing; the 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 here 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.

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Item 9.01. Exhibits.

(c) Exhibits.

| <i>Exhibit No.</i> | <i>Description</i> |
|--------------------|---|
| 99.1 * | Press Release, dated January 8, 2007, entitled Tween Brands Revises Fourth Quarter Outlook. |

* Furnished with
this report.

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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: January 10, 2007

By: /s/ Paul C. Carbone
Paul C. Carbone
Senior Vice President of Finance
(Principal Financial and Accounting
Officer)

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