TWEETER HOME ENTERTAINMENT GROUP INC Form SC 13G March 29, 2005

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934 (Amendment No.)*

TWEETER HOME ENTERTAINMENT GROUP, INC.

(Name of Issuer)

Common Stock, \$0.01 Par Value Per Share
----(Title of Class of Securities)

901167106 -----(CUSIP Number)

March 23, 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)
- [X] 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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1	NAME OF REPORTING PERSON I.R.S. IDENTIFICATION NO. OF ABOVE PERSON				
	S.A.C. Capi	tal A	dvisors, LLC		
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [] (b) [X]				
3	SEC USE ONLY				
4	CITIZENSHIP	OR P	LACE OF ORGANIZATION		
	Delaware				
		5	SOLE VOTING POWER		
NUME	FICIALLY CD BY I PRTING ON		0		
SHAR		6	SHARED VOTING POWER		
OWNE			1,513,900 (see Item 4)		
EACH REPOI PERSO WITH		7	SOLE DISPOSITIVE POWER		
			0		
		8	SHARED DISPOSITIVE POWER		
			1,513,900 (see Item 4)		
9	AGGREGATE A	MOUNT	BENEFICIALLY OWNED BY EACH REPORTI	NG PERSON	
	1,513,900 (see I	tem 4)		
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES				
[]					
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)					
	6.1% (see I	tem 4)		
12	TYPE OF REPORTING PERSON*				
	00				
		*SEE	INSTRUCTION BEFORE FILLING OUT		
			Page 2 of 9		
CUSIP No.	CUSIP No. 901167106		13G	Page 3 of	9 Pages

I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

2

S.A.C. Capital Management, LLC								
	2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [(b) [X						
	3	SEC USE ONLY						
	4	CITIZENSHIP OR PLACE OF ORGANIZATION						
		Delaware						
			5	SOLE VOTING POWER				
SHARI BENEI OWNEI		EFICIALLY ED BY H - DRTING SON		0				
			6	SHARED VOTING POWER				
				1,513,900 (see Item 4)				
EACH REPOR PERSO WITH	7		SOLE DISPOSITIVE POWER					
			0					
	8		SHARED DISPOSITIVE POWER					
				1,513,900 (see Item 4)				
	9	AGGREGATE A	MOUNT	BENEFICIALLY OWNED BY EACH REPORTIN	NG PERSON			
		1,513,900 (see Item 4)						
	10	CHECK BOX I	F THE	AGGREGATE AMOUNT IN ROW (9) EXCLUDE	ES CERTAIN	SHAF	ES	
		[]						
11		PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)						
	6.1% (see Item 4)							
	12	TYPE OF REP	ORTIN	G PERSON*				
		00						
			*SEE	INSTRUCTION BEFORE FILLING OUT				
				Page 3 of 9				
		901167106		13G	Page 4 of		iges 	
	1	NAME OF REP		G PERSON ATION NO. OF ABOVE PERSON				
		S.A.C. Capital Associates, LLC						

2	CHECK THE APPR	OPRIATE BOX IF A MEMBER OF A GROUP*		[] [X]
3	SEC USE ONLY			
4	CITIZENSHIP OR	PLACE OF ORGANIZATION		
	Anguilla, Brit	ish West Indies		
		5 SOLE VOTING POWER		
NUME	BER OF	0		
OWNEL EACH	RES EFICIALLY	6 SHARED VOTING POWER		
	ED BY	1,513,900 (see Item 4)		
	ORTING	7 SOLE DISPOSITIVE POWER		
		0		
		8 SHARED DISPOSITIVE POWER		
		1,513,900 (see Item 4)		
11	1,513,900 (see CHECK BOX IF T [] PERCENT OF CLA 6.1% (see Item TYPE OF REPORT	HE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SS REPRESENTED BY AMOUNT IN ROW (9)	SHAF	 RES
CUSIP No.	90116/106	13G Page 5 of	9 Pá 	iges
1		ICATION NO. OF ABOVE PERSON		
	Steven A. Cohe			
2	CHECK THE APPR	OPRIATE BOX IF A MEMBER OF A GROUP*	(a) (b)	[] [X]

3	SEC USE O	NLY			
4	CITIZENSHIP OR PLACE OF ORGANIZATION United States				
		5	SOLE VOTING POWER		
			0		
NUMB SHAR	ER OF ES	6	SHARED VOTING POWER		
BENEFICIALLY OWNED BY			1,513,900 (see Item 4)		
EACH REPO	RTING	 7	SOLE DISPOSITIVE POWER		
PERS WITH			0		
		8	SHARED DISPOSITIVE POWER		
			1,513,900 (see Item 4)		
9	AGGREGATE	AMOUNT	BENEFICIALLY OWNED BY EACH REPORTING PERSON		
1,513,900 (see Item 4)					
10	CHECK BOX	HECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES			
	[]				
11	REPRESENTED BY AMOUNT IN ROW (9)				
	6.1% (see	% (see Item 4)			
12 TYPE OF REPORTI			G PERSON*		
	IN				
		*SEE	INSTRUCTION BEFORE FILLING OUT		
			Page 5 of 9		
Item 1(a)			Issuer:		
	Tweeter Home Entertainment Group, Inc.				
Item 1(b)			of Issuer's Principal Executive Offices:		
	40 Pequot Way Canton, MA 02021				
Items 2(a)			Person Filing:		
		This st	atement is filed by: (i) S.A.C. Capital Advisors,		

LLC, ("SAC Capital Advisors") with respect to shares of common stock, \$0.01 par value per share ("Shares") of the Issuer beneficially owned by S.A.C. Capital Associates, LLC ("SAC Capital Associates"); (ii) S.A.C. Capital Management, LLC, ("SAC Capital Management") with respect to Shares beneficially owned by SAC Capital Associates; (iii) SAC Capital Associates with respect to Shares beneficially owned by it; and (iv) Steven A. Cohen with respect to Shares beneficially owned by SAC Capital Advisors, SAC Capital Management and SAC Capital Associates.

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, (ii) SAC Capital Management is 540 Madison Avenue, New York, New York 10022, and (iii) SAC Capital Associates is P.O. Box 58, Victoria House, The Valley, Anguilla, British West Indies.

Item 2(c) Citizenship:

SAC Capital Advisors and SAC Capital Management are Delaware limited liability companies. SAC Capital Associates is an Anguillan 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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The percentages used herein are calculated based upon the Shares issued and outstanding as of February 8, 2005 as reported on the Issuer's quarterly report on Form 10-Q filed with the Securities and Exchange Commission by the Issuer for the quarterly period ended December 31, 2004.

As of the close of business on March 28, 2005:

- 1. S.A.C. Capital Advisors, LLC
- (a) Amount beneficially owned: 1,513,900
- (b) Percent of class: 6.1%
- (c)(i) Sole power to vote or direct the vote: -0-
- (ii) Shared power to vote or direct the vote: 1,513,900

- (iii) Sole power to dispose or direct the disposition: -0-(iv) Shared power to dispose or direct the disposition: 1,513,900
- 2. S.A.C. Capital Management, LLC
- (a) Amount beneficially owned: 1,513,900
- (b) Percent of class: 6.1%
- (c) (i) Sole power to vote or direct the vote: -0-
- (ii) Shared power to vote or direct the vote: 1,513,900
- (iii) Sole power to dispose or direct the disposition: -0-
- (iv) Shared power to dispose or direct the disposition: 1,513,900
- 3. S.A.C. Capital Associates, LLC
- (a) Amount beneficially owned: 1,513,900
- (b) Percent of class: 6.1%
- (c)(i) Sole power to vote or direct the vote: -0-
- (ii) Shared power to vote or direct the vote: 1,513,900
- (iii) Sole power to dispose or direct the disposition: -0-
- (iv) Shared power to dispose or direct the disposition: 1,513,900
- 4. Steven A. Cohen
- (a) Amount beneficially owned: 1,513,900
- (b) Percent of class: 6.1%
- (c)(i) Sole power to vote or direct the vote: -0-
- (ii) Shared power to vote or direct the vote: 1,513,900
- (iii) Sole power to dispose or direct the disposition: -0-
- (iv) Shared power to dispose or direct the disposition: 1,513,900

SAC Capital Advisors, SAC Capital Management, and Mr. Cohen own directly no Shares. Pursuant to investment agreements, each of SAC Capital Advisors and SAC Capital Management share all investment and voting power with respect to the

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securities held by and SAC Capital Associates. Mr. Cohen controls each of SAC Capital Advisors and SAC Capital Management. By reason of the provisions of Rule 13d-3 of the Securities Exchange Act of 1934, as amended, each of SAC Capital Advisors, SAC Capital Management and Mr. Cohen may be deemed to own beneficially 1,513,900 Shares (constituting approximately 6.1% of the Shares outstanding). Each of SAC Capital Advisors, SAC Capital Management, and Mr. Cohen disclaim beneficial ownership of any of the securities covered by this statement.

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. []

6 Ownership of More than Five Percent on Behalf of Another

Item 6

Person:

Not Applicable

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

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

Dated: March 29, 2005

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

S.A.C. CAPITAL ASSOCIATES, LLC

By: /s/ Peter Nussbaum

Name: Peter Nussbaum Title: Authorized Person

STEVEN A. COHEN

By: /s/ Peter Nussbaum

Name: Peter Nussbaum Title: Authorized Person

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