

**NOTE: THIS FORM WAS NOT FILED WITH THE
UNITED STATES SECURITIES AND EXCHANGE
COMMISSION**

FORM 8-K

**CURRENT REPORT PURSUANT TO THE INDENTURE,
dated as of October 4, 2005,
among Brookstone, Inc., a Delaware corporation,
Brookstone Company, Inc., a New Hampshire corporation, the
Guarantors (as defined therein) and Wells Fargo Bank, N.A. as Trustee.**

Date of report (Date of earliest event reported): January 23, 2006

BROOKSTONE, INC.

DELAWARE

(State or other jurisdiction
of incorporation)

06-1182895

(IRS Employer
Identification No.)

ONE INNOVATION WAY, MERRIMACK, NH
(Address of principal executive offices)

03054
(Zip Code)

Telephone number, including area code 603-880-9500.

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 2.01. Results of Operations and Financial Condition.

On January 23, 2006, Brookstone, Inc. issued a press release reporting its sales results for the nine week period ended December 31, 2005. A copy of the press release is set forth as Exhibit 99.1 and is incorporated by reference herein.

In accordance with General Instruction B.2 of Form 8-K, the information in this Item 2.02, including Exhibit 99.1, shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended (the “Securities Act”), or the Exchange Act, except as expressly set forth by specific reference in such a filing.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits

<u>Exhibit</u>	<u>Description</u>
99.1	January 23, 2006 Sales Release

SIGNATURE

The Company has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

January 23, 2006

By: /s/ Philip W. Roizin

Philip W. Roizin
Executive Vice President,
Finance and Administration,
Treasurer, Secretary
and Chief Financial Officer

EXHIBIT 99.1

Contact:
Philip Roizin
EVP of Finance and Administration
(603) 880-9500

Brookstone Announces Holiday 2005 Sales Results

MERRIMACK, N.H., January 23, 2006 – Innovative product development company and specialty lifestyle retailer Brookstone, Inc. today announced sales results for the nine week period ended December 31, 2005. Sales in this release do not include sales from the Company's Gardeners Eden brand, a discontinued operation. Sales results are preliminary and may change as a result of final adjustments for sales returns and the application of SEC Staff Accounting Bulletin No. 101 - *Revenue Recognition in Financial Statements*.

For the nine week period ended December 31, 2005, same store sales decreased 8.1% as compared to the same period last year. Sales of the Direct-to-Customer segment increased 2.6%, to \$40.1million. Total Company sales for the nine week period ended December 31, 2005 decreased 2.3%, to \$199.6 million, as compared to the same period last year.

Michael Anthony, Brookstone President and Chief Executive Officer, said:

“We are encouraged by our preliminary results for the month of December, when same store sales decreased by 5.5% and total sales decreased by only 0.1% compared with December 2004. We believe we are well positioned for 2006. We ended the year with a healthy cash position of approximately \$75 million as of December 31, 2005 and no cash borrowings under our \$100 million asset backed credit facility. We have a number of new product launches planned, some of which will be our exclusive launch of certain OSIM healthy lifestyle products.”

The Company is in the process of preparing its audited financial statements for the year ended December 31, 2005. The Company anticipates releasing these results publicly on February 22, 2006.

On October 4, 2005, Brookstone, Inc. was acquired through a merger transaction with Brookstone Acquisition Corp., a Delaware corporation formed by OSIM International Ltd and affiliates of J.W. Childs Equity Partners III, L.P. and Temasek (Private) Capital Limited. As a result of the acquisition, Brookstone, Inc. became a privately held, wholly owned subsidiary of OSIM Brookstone Holdings, L.P., the general partner of which is OSIM Brookstone Holdings, Inc. and the majority shareholder of which is OSIM International Ltd.

On June 29, 2005, the Company announced its plans to sell its Gardeners Eden business, which currently consists of one Gardeners Eden store. As a result, commencing with the second quarter of Fiscal 2005, the Company began reflecting the results of operations from the Gardeners Eden business as a discontinued operation.

Brookstone, Inc. is a product development and specialty retail Company that operates 304 Brookstone Brand stores nationwide and in Puerto Rico. Typically located in high-traffic regional shopping malls and airports, the stores feature unique and innovative consumer products. The Company also operates one store under the Gardeners Eden Brand, and a Direct Marketing business that includes the Brookstone and Hard to Find Tools catalogs and an e-commerce website at <http://www.brookstone.com>.

Statements in this release which are not historical facts, including statements about the Company's confidence or expectations, earnings, anticipated operations of its e-commerce sites and those of third-party service providers, and other statements about the Company's operational outlook are forward-looking statements within the meaning of the safe harbor provisions of the Private Securities Litigation Reform Act of 1995 ("Reform Act") and are subject to risks and uncertainties that could cause actual results to differ materially from those set forth in such forward-looking statements. Such risks and uncertainties include, without limitation, risks of changing market conditions in the overall economy and the retail industry, consumer demand, the effectiveness of e-commerce technology and marketing efforts, availability of products, availability of adequate transportation of such products, and other factors detailed from time to time in the Company's annual and other reports filed with the Securities and Exchange Commission. Words such as "estimate", "project", "plan", "believe", "feel", "anticipate", "assume", "may", "will", "should" and similar words and phrases may identify forward-looking statements. Statements about a possible sale or divestiture of its Gardeners Eden business constitute forward-looking statements. The Company may not be able to complete a divestiture on acceptable terms because of a number of factors, including failure to reach agreement with a purchaser. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date thereof. The Company undertakes no obligations to publicly release any revisions to these forward-looking statements or reflect events or circumstances after the date hereof.

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