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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

**FORM 8-K**

**[X] CURRENT REPORT PURSUANT TO THE INDENTURE, DATED AS OF  
OCTOBER 4, 2005 AMONG BROOKSTONE, INC., A DELAWARE CORPORATION,  
BROOKSTONE COMPANY, INC., THE GUARANTORS (AS DEFINED THEREIN)  
AND WELLS FARGO BANK, N.A., AS TRUSTEE**

Date of report (Date of earliest event reported): April 29, 2009

**BROOKSTONE, INC.**

(Exact name of registrant as specified in its charter)

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:

- 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 2.02 Results of Operations and Financial Condition.**

On April 29, 2009, Brookstone, Inc. issued a press release reporting its financial results for its first quarter ended April 4, 2009. 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.*****(d) Exhibits**

- 99.1 Press Release dated April 29, 2009 announcing financial results for Brookstone, Inc.’s first quarter ended April 4, 2009.

**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.

April 29, 2009

***By: /s/ Thomas F. Moynihan***

Thomas F. Moynihan  
Vice President, Finance  
(Principal Financial Officer and duly  
authorized to sign on behalf of registrant)

**Brookstone reports Q1 2009 results  
Better than internal plan**

*Inventory managed down 25%,  
Operating expenses reduced by 21%*

*No cash borrowings throughout quarter;  
Approximately \$50 million of bank availability*

MERRIMACK, N.H., April 29, 2009 -- Innovative product development company and specialty lifestyle retailer Brookstone, Inc. today announced financial results for the first quarter ended April 4, 2009.

For the 13-week period ended April 4, 2009, Brookstone reported total net sales of \$61.5 million, a 31.6% decrease from the comparable 13-week period last year. Same-store sales decreased 25.1% as compared to the comparable 13-week period of 2008.

For the 13-week period ending April 4, 2009 Brookstone reported a loss from operations of \$20.8 million, compared to a loss from operations of \$13.0 million for the comparable 13-week period of 2008.

Philip Roizin, Brookstone Chief Executive Officer, said, "As we anticipated, top line results were below last year's levels because of significantly lower mall traffic in the current economic downturn. We responded at the end of last year with a planned reduction of \$30 million in overall operating expenses for 2009, including a reduction of 15% in corporate headcount, as well as a freeze on all discretionary capital spending. Additionally, we managed down our inventory levels by 25% during the first quarter as compared to last year."

"As a result of restructured operations, Brookstone at the end of the first quarter had a positive and encouraging liquidity position. We had no cash borrowings throughout the quarter. We held almost \$4 million of cash at the end of the quarter, and had approximately \$50 million available under our revolving credit facility."

Brookstone remains cautious about full-year 2009 results. "Everyone expects the worst in this environment", said Roizin. "Although we are guarded, our top and bottom line results for the quarter were ahead of our operating plan. We are assuming continuing negative same store sales, albeit at a lower rate during the second and third quarters, and slightly positive sales in the fourth quarter. This, combined with our previously mentioned reductions in operating expenses and improved working capital management, leave us with sufficient liquidity throughout 2009"

"We have seen improvement in sales and customer count the last two weeks of March and through April month-to-date as compared to the first quarter. We expect this trend to be helped by the roll-out of new innovative Brookstone products for Mother's Day, Graduation and Father's Day, as well as by Brookstone's superior product line, renewed focus on the Brookstone customer experience, and, of course, by gradually improving mall traffic as economic conditions stabilize."

Roizin was also encouraged by the support of Brookstone vendors and other counterparties. “Having just returned from a buying trip in Asia, I am heartened by the strong reception from our long-standing and key vendors in China and Singapore. In addition we have seen continued support from our domestic vendors. They are confident in the Brookstone brand and our multi-channel distribution capability, and believe that we are positioned for success despite the difficult economic environment.”

**About Brookstone:**

Brookstone, Inc. is an innovative product development and specialty lifestyle retail company that operates 310 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 a Direct Marketing business that includes the Brookstone catalog and an e-commerce website at <http://www.brookstone.com>.

Brookstone is principally owned by three sponsors, Osim International, J.W. Childs, and Temasek Holdings. In accordance with the terms governing its publicly-held debt, the Company issues quarterly and annual reports under SEC guidelines.

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, liquidity, 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, effectiveness of cost reduction 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 posted to the Company's website. Words such as "estimate", "project", "plan", "believe", "feel", "anticipate", "expect", "assume", "may", "will", "should" and similar words and phrases may identify forward-looking statements. 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, and expressly disclaims any duty to, publicly release any revisions to these forward-looking statements or reflect events or circumstances after the date hereof.

**Contact:**

**Tom Moynihan**  
Vice President, Finance  
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**BROOKSTONE, INC.**  
**CONSOLIDATED BALANCE SHEETS**  
(In thousands, except share data)

	<u>April 4, 2009</u>	<u>January 3, 2009</u>	<u>March 29, 2008</u>
	(Unaudited)		(Unaudited)
<b><u>Assets</u></b>			
Current assets:			
Cash and cash equivalents	\$ 3,671	\$ 22,530	\$ 16,958
Receivables, net	5,736	9,839	9,130
Merchandise inventories	69,925	82,095	93,815
Deferred income taxes, net	---	---	11,388
Prepaid expenses	9,648	16,379	9,667
Total current assets	88,980	130,843	140,958
Property, plant and equipment, net	63,847	66,456	69,381
Intangible assets, net	105,000	105,000	129,333
Goodwill	99,734	99,734	189,524
Other assets	7,823	8,565	11,045
Total assets	<u>\$ 365,384</u>	<u>\$ 410,598</u>	<u>\$ 540,241</u>
<b><u>Liabilities and Equity</u></b>			
Current liabilities:			
Accounts payable	\$ 9,812	\$ 17,033	\$ 11,501
Other current liabilities	30,321	41,179	34,827
Total current liabilities	40,133	58,212	46,328
Other long-term liabilities	21,836	21,370	20,497
Long-term debt	173,934	174,089	174,622
Deferred income taxes	38,020	38,430	43,001
Total liabilities	273,923	292,101	284,448
Commitments and contingencies	---	---	---
Equity:			
Brookstone Shareholder's equity:			
Common stock – \$0.01 par value 1,000 shares authorized, one share issued and outstanding	---	---	---
Additional paid-in capital	241,394	241,205	240,588
Accumulated other comprehensive income (loss)	(537)	(532)	533
Retained earnings (deficit)	(150,566)	(123,216)	13,355
Total Brookstone Shareholder's equity	90,291	117,457	254,476
Noncontrolling interests	1,170	1,040	1,317
Total equity	91,461	118,497	255,793
Total liabilities and equity	<u>\$ 365,384</u>	<u>\$ 410,598</u>	<u>\$ 540,241</u>

**BROOKSTONE, INC.**  
**CONSOLIDATED STATEMENTS OF OPERATIONS**

(In thousands)  
(Unaudited)

	<b>Thirteen weeks ended</b>	
	<u><b>April 4, 2009</b></u>	<u><b>March 29, 2008</b></u>
Net sales	\$ 61,460	\$ 89,801
Cost of sales	<u>54,892</u>	<u>68,016</u>
Gross profit	6,568	21,785
Selling, general and administrative expenses	<u>27,353</u>	<u>34,735</u>
Loss from operations	(20,785)	(12,950)
Interest expense, net	<u>5,979</u>	<u>5,622</u>
Loss before income taxes	(26,764)	(18,572)
Income tax provision (benefit)	<u>473</u>	<u>(7,107)</u>
Consolidated net loss	(27,237)	(11,465)
Less: Net income attributable to noncontrolling interests	<u>113</u>	<u>266</u>
Net loss attributable to Brookstone	<u><u>\$ (27,350)</u></u>	<u><u>\$ (11,731)</u></u>